

R E P O R T

Investigation No. : İstanbul CBS 2012/120653

Date : 12.18.2013

- Subject:
- a) Electronics Communications Branch Office's e-mail notification form dated 05/07/2010 and Notification Number: 6484.
 - b) The closed Sisli Public Prosecutor's Office's letter dated 10/08/2008 and numbered 2004/46272.
 - c). Department of Anti-Smuggling and Organized Crimes' letter dated 06/06/2011 and numbered 298907.
 - d) Fax notification dated 07/18/2012 and without a number.
 - e) Our letter dated 09/13/2012 and numbered 2012/1958.

ACTIONS RELATING TO THE SUSPECTS WITH POLITICAL IMMUNITY WITHIN THE SCOPE OF THE INVESTIGATION

(A)

THE INITIAL INVESTIGATION

The notice numbered (a) which was sent to the Organized Crimes Agency Branch Office says the following in summary: It has been alleged that An Iranian named **Riza ZARRAP** residing in Istanbul whose father resides in Dubai have snuck millions of dollars into Turkey from abroad; this ploy was accomplished through a business place called **Durak Doviz (Durak Currency Exchange)** which operates out of Istanbul Beyazit Kapali Carsi (Istanbul Beyazit Covered Bazaar) using various different individuals and it has been alleged that several people like these can be found.

In the addendum of the closed Sisli Public Prosecutor's letter numbered (b) as well as the addendum of the Financial Crimes Investigation Board's letter dated 06/10/2008 numbered 6517 sent to our branch in the reported "Nicknamed ATİK-İŞÇEN, the Money Laundering Investigation" dated 05/13/2008 and numbered R-61, prepared by the Bank Examiner Mehmet Tahir OZSOY, following has been determined: **Vala Dış Ticaret Ltd. Şti. [Vala Foreign Trade Limited Inc.]** which operates at Kapalıçarsı Halıcılar Caddesi No: 93 Eminönü (**Vala Doviz/Vala Currency Exchange**) titled company's partners are the individuals named Bahram Dargahi MOGHADDAM, Hassan Dargahi MOGHADDAM, and Orman Memari KHAMENEH. Inc. an investigation conducted with the Istanbul Chamber of Commerce's records, it was determined that the aforementioned company was suspended on 01/31/2011; meaning it was canceled. Consequently, the company's operation address was visited on 05/02/2011 to determine whether it

was still active or not. It was then determined that a company called **Saran Kuyumculuk ve Dis Tic. Ltd. Inc.** [**Saran Jewelry and Foreign Trade Ltd. Inc.**] was operating in that particular address.

When inquired with the Istanbul Chamber of Commerce records about the Saran Jewelry and Foreign Trade Co., Ltd. Inc. (Registry number: 501576); the company's capital is more than 180,000.00 TL and it's address has been registered as Grand Bazaar Halıcılar Cd. No: 93 Eminonu / Fatih, its partner are individuals named **Mehmet HAPPAÑI** and **Gulpembe HAPPAÑI**, **it has been understood that a person named Abdurrahman ISCEN was the company's officer until 01/17/2005**, furthermore report number R-61, it's been understood that Abdurrahman ISCEN is an employee of Vala Doviz [Vala Currency Exchange], the individual has transferred such large sums of money which were way above his financial means, evoking suspicion and (*in page 40*) of the report R-61's the Summary and Result section, it's indicated as the following:

"When the suspicious money movements described in the Report were examined, the overall sums of these transactions, transactions' frequency and other reasons, these conclusions have been concluded. However, it's thought that revealing the true nature of the activities of the real and legal persons indicated in the report, and collecting enough tangible information and documentation to evaluate from the legal perspective can only be done by monitoring their activities across Turkey with detective pursuance or other methods deemed appropriate. Because, without being pursued in terms of intelligence including the police procedures by the competent authorities, it's not reliable solely to take the suspicious account activities into consideration to evaluate money laundering activities. Therefore, after this stage, it's essential to prove the relations between the related individuals other than just the bank accounts. This can be only done through police pursuit as well as other methods and it is without a doubt outside the duties, powers, responsibilities, and expertise of the Sworn Bank Auditors."

If the monitoring determines that the suspected type of relationships is in existence, it's then possible to establish a connection with the account activities causing suspicion which are explained in the report."

In the addendum titled "Happani Group's Evaluation Report" dated 06/03/2011 of the letter number (c) by the Directorate of Anti-Smuggling and Organized Crimes, Financial Crimes and the Directorate of Combating Against the Crime Revenues', the following is stated:

*"On the date of 02/12/2007, an eighteen-wheeler trying to exit the country from Kapikule Customs Gate with 202 kilograms of Heroin was seized, and subsequently with the decision of the Istanbul Public Prosecutor's investigation file numbered 2007/1258 and within the context of the court decision of Edirne Department of Anti-Smuggling and Organized Crime Branch Office, the measure of communication monitoring has been taken; during this process, it has been discovered that high amounts of money with unknown sources have been internationally transferred by various real/legal persons. It has been determined that among the individuals who were intermediary to the transfers were a business place called **Durak Currency Exchange** [**Durak Doviz**] and an employee of this place named **Abdullah**.*

*Istanbul Communications Electronics Branch Office's notice form dated 05/07/2010 and the Notice No.: 6484 alleges that the Iranian individual named **Riza ZARRAP**, a resident of*

Istanbul and his father who is a resident of Dubai sneaked in millions of dollars into Turkey; they've accomplished this by using various individuals working at Durak Currency Exchange [Durak Doviz] which is a business that operates in Istanbul Beyazit Covered Bazaar.

It has been reported in the national news on the date of 12/21/2010 that during a customs check by the Customs officials at the Moscow Airport, three Azerbaijanis and one Iranian individual who were traveling from Istanbul to Moscow were taken into custody after 14.5 million Dollars and 4 million Euros have been seized from the suitcases and their backpacks. According to the news in question, information has been requested by the Russian Interpol on 12/23/2010 for investigative cooperation and the answer was received on 03/16/2011 discovering that Azerbaijan citizens Vagif BADALOV, Ramin ISMAILOV, Gusein ISMAILOV and an Iranian citizen Mohamadsadig RASTGARSHISHEGARHANEKH had substantial amounts of cash on their persons while traveling from Istanbul to Moscow by airplane. However since they've made no notification, an investigation has been started in accordance with the Russian Criminal Code (Trafficking) Article 188 and that the investigation still continues.

*According to the national news dated 04/15/2011, under the headline of “**They smuggled out 150 million Dollars in a suitcase**” the allegations stated that 14 couriers’ names were determined as a result of the investigation by the Russian Federal Customs Service who reported these names to our country’s authorities and it was asked that the money transfers were to be investigated. The aforementioned individuals carried 40 million Dollars and 10 million Euros belonging to the individual coming from Dubai and the Azerbaijani businessmen in 37 trips to Russia, and that among the 14 couriers was **Turgut HAPPANI** who is the chauffeur of Ebru GUNDES’s husband **Riza ZARRAB**.*

*The studies conducted at different dates by MASAK, Istanbul and Edirne Police Departments as well as our Head of Financial and Narcotics Branch Management about the aforementioned real persons/legal entities and their activities did not result in substantial results, however the point reached derived the need to combine the results of the conducted studies with a meaningful analysis. The report that was prepared with this purpose in mind has scrutinized Durak Currency Exchange and its partners, the individuals named Turgut HAPPANI, **Abdullah HAPPANI**, Serdal HAPPANI, Senel HAPPANI and **Riza SARRAF** whose identification and address information, their illegal activities, tax liabilities, their assets, and their entry to and exit from foreign countries.*

The reviews revealed that most of the aforementioned individuals were Azerbaijani nationals, that many of the individual moved together and transported cash as couriers, and the evaluations on for what purpose these transportations are being done/could be done are listed as following;

- According to the intelligence received by MASAK; The Royal Holdings Inc.’s sub-companies Durak Currency Exchange Inc., Tural Ltd. Inc. and Pirlanta Ltd. Inc. are exporting bars of gold and are producing bars of gold from the scrap gold in partnership with Atasay Jewelry in Iran, and with the export revenues they may be purchasing bars of gold from the banks as well as from Rona Currency Exchange Inc.; within this scope, they may be intermediating the monies sourced through commercial transactions linked with Iran,

- In order to take the monies earned abroad through unknown legal/illegal sources into Russia, they may be brought into our country from Dubai,
- In order to lose the trail of the income created through crimes committed by these individuals or third parties (there are no confirmations) it may be smuggled out of the country and within this scope, the crime of "Laundering the Assets Gained Through Crimes" contained in Article 282 of the Turkish Penal Code may be committed,
- It can also be evaluated that these monies may be earned within Turkey or in another country off the records business transactions and as such, they may be smuggled out of the country in order to avoid being subject to the tax audit."

Within the fax transmission numbered (d) consisting of one page on the date of 07/18/2012 through the fax used in the service of our Branch Management with the fax number 0212 6362780, following has been claimed: "Arabaci Currency Exchange (Arabaci Döviz) and Sapan Currency Exchange (Sapan Döviz) offices have been laundering money smuggled from Iran and Northern Iraq, that these individuals have ties with the terrorist and drug mafias, however the master of all these individuals and the one who provides all the contacts are individuals named **Riza SARRAF** and **Abdullah HAPPANI** who make it seem like they're exporting gold to Iran, Saudi Arabia and Iraq for many years through such companies as Royal Marine, Safir Gold, Hicran Jewelry, Atanur Jewelry, Taha Precious Metals, Mumtaz Jewelry, Dimet Jewelry which are owned by **Happanis from Kilis** but in reality they were laundering money for drug and smuggling mobs, that Durak Currency Exchange, Atlas Currency Exchange, and Malan Currency Exchange have been used for these purposes, that Riza SARRAF uses phone numbers 0532-2026666 and 0533-3500000 and that Abdullah HAPPANI uses the phone number 0530-3107445 for this purpose, that the individual named Riza Sarraf is the husband of singer Ebru GUNDES, that it was disclosed in the news that he bought his wife a yacht, flat, and diamond costing millions of Dollars, that the source of this money was drugs and smuggling, that they have organized all the currency exchange (offices). As an individual who loves his/her country and nation was injuring his/her pride. An individual named Nesteren DENIZ, owner of the company with ties to Iran called Taha Precious Metals who works in partnership with them uses the phone number 0532-3642199, that Iranian Babak BEHRAVESH ALAMDARI used the phone number 0507-7665079, that the famous illicit moneymaker Iranian Cafer Einaki KOCHEH BAGH uses the phone number 0533-4227178, that their Royal Marine partner Abdurrahman NENEM uses the phone number 0532-2144264, that Riza SARRAF's chauffeur Turgut HAPPANI uses the phone number 0530-3153584, that Cemallettin HAPPANI uses the phone number 0530-7603621, that Abdurrahmen ISCEN uses the phone number 0533-3569363, that Turker SARGIN of Pötürge uses the phone number 0536-3478492, that even if only the individual named Turgut HAPPANI were to tell the story, it would be sufficient enough to explain the illicit money laundering (operations), that this individual is Riza SARRAF's chauffeur; in fact his news were in the newspapers, that he was apprehended with 150 million Dollars of money in Russia and that this money belonged to Riza SARRAF, that Riza SARRAF used Turgut HAPPANI as a courier. If the news in the newspapers were to be investigated, it could easily be seen how this man was apprehended in Russia; in fact, there were pictures of Turgut HAPPANI with bales of money. Riza SARRAF would appear to be selling gold to Iran and with that method he would bring the laundered illicit money back to Turkey. The message indicated that it should be checked how much gold was sold to Iran within one year; when the news about the gold export to Iran were checked in recent days, the substantial amount of drug and smuggling money that this mob launders could be observed. These men would make it look like they are exporting gold and in return they have been laundering illicit

money. It has been claimed that “This money would then flow into the drug mobs and to PKK. These individuals have been transferring PKK’s and drug barons’ money, and if these guys were to be confronted, Turkey would meet the pitch-black record of her history.”

The report compiled as a result of the complaints detailed above that was sent to our Branch management, the MASAK Reports and the information collected from news reported in the visual media and sent to Istanbul Chief Public Prosecutor’s Office on 09/13/2012 with letter number (e) in accordance with the Article 158 of the Criminal Procedure Code and the Article 6 of the Judicial Police Legislation.

The result of the related reports, evaluations and the intelligence work that was conducted showed the accuracy of the complaints; the studies that were done within the scope of the investigation that started by the **Istanbul Chief Public Prosecutor’s Office with the Investigation No: 2012/120653**, technical follow up studies have been initiated within the scope of the **Code of Criminal Procedure Article 135 on 09/17/2012 at Istanbul 5th Magistrates Court based on the ruling number Different Jobs No: 2012/561** with the crimes of *Organizing Up for the Purpose of Committing Crimes, Trafficking and Laundering the Assets Gained Through Crimes.*

Additionally, in accordance with the Criminal Procedure Code Articles 153/2-3, Istanbul 5th Magistrates Court adjudicated a **RESTRICTIONS DECISION** dated 09/17/2012 and Different Jobs No: 212/562.

At the first step relevant to the matter, the interception measure has started related to the Crimes of Trafficking and Laundering the Assets Gained Through Crimes; since the studies conducted have resulted in evidences that the individuals have committed **Creating a Criminal Enterprise for the Purpose of Committing Crimes and Bribery** crimes, in the following stage, it was continued to Intercept the Communication related to these crimes.

Summary of the Studies:

The suspicious individuals have acted within the **Scope of the underground Organization;**

- In order to meet the Russian banks’s need for hot money, they’ve been transferring money through shell companies with commission through the (old) system they’ve developed to not to get caught by the international banking practices and couriering money,
- Bypassing the embargo against Iran, carrying Iran’s money in other countries into Iran and in order to meet the hot money demand without getting caught in the international banking practices through the (new) system they’ve developed, transferring money through real or shell companies and exporting gold,
- Bypassing the embargo placed on Iran, moving Iran’s money located in Turkey into Iran and in order to meet her need for hot money through the (new) system they’ve developed, they’ve presented fake documents to Halk Bank about the exports between Dubai and Iran

which didn't exist in reality, couriering money on commission for transit food/medicine commerce,

- Related to the collection of the bar gold sent to Iran, attempting to smuggling by presenting false documents to the legal authorities about the 1.5 tons of gold brought from Ghana in violations of customs procedures,
- Taking place of the aforementioned irregularities, the ease of them, make way for them, preventing their rivals who are in the same business, causing removal of the Customs or Police Officers who tried to prevent the irregularities or created difficulties in their illegal activities, creating bribery relationships with the senior political public officials in order to duly resolve all kinds of illegal or legal transactions,
- Providing call girls to the Law Enforcement Officials from Dubai at luxury hotels in Istanbul thus intermediating prostitution.

The formation of the criminal organizations, their structuring and their executed actions will be explained in more detail under the following headings¹.

A- STARTING THE PROJECT

B- STRUCTURE OF THE CRIMINAL ORGANIZATION and ITS ACTIVITIES

C- CRIMINAL ORGANIZATION'S CHARACTERISTICS

D- PRINCIPLES OF THE CRIMINAL ORGANIZATION

E- THE MONEY ROTATING SYSTEMS OF THE CRIMINAL ORGANIZATION

1- Russia-Oriented Old System

2- Iran-Oriented New System

a. The system of rotating Iran's money through gold exports

b. Through false transit food/medicine commerce, the system of rotating Iran's money

F- ACTIONS

1- Gold Smuggling (The incident of 1.5 tons of gold brought from Ghana)

2- Bribery Actions

a. Their bribery relationship with the Minister of Economy Zafer CAGLAYAN and his group

b. Their bribery relationship with the Minister of Interior Muammer GULER and his group

c. Their bribery relationship with the Minister of E.U., Egemen BAGIS,

will be discussed in detail under the headlines mentioned above.

(B)
CRIMINAL ENTERPRISE'S
STRUCTURE AND ACTIVITIES

Through the evidence obtained during the investigation process, it has been discovered that the subjects of the investigation have been coordinated under a single communication umbrella

¹ Actions about the suspects who hold political immunity

and in respect of their managers; they were able to come together with 3 different syndicates' structure that could act in coordination with each other,

And the individuals who came together to commit the crimes of counterfeiting, smuggling and bribery, move within a hierarchical structure. The relationship between the organization's leader Riza SARRAF and the organization manager/member suspects was not a relationship of boss-employee, but rather an organization leader and staff relationship. In fact, the suspects fulfilled Riza SARRAF's instructions without differentiating whether the request was legal

or illegal with a feeling of belonging. It's also been observed that under the de facto association of the suspects who formed the said organization, the purpose was committing crimes for unfair economic gains.

Under Riza SARRAF's leadership in the organization, the individuals named Abdullah HAPPAİNİ, Rüçhan BAYAR, (Sadık) Mohammadsadegh RASTGARSHISHEHG, Ahmet Murat ÖZİŞ, Yücel ÖZÇİL and Mohammad ZARRAB have played active roles in committing crimes; the individuals named Umut BAYRAKTAR, Murat CESURTÜRK, Emin HAYYAM, Cemalettin HAPPAİNİ, Emir EROĞLU, Muacet KORKMAZ, Nesteren Zarai DENİZ, (Umit) Omid SAEİDZAMAN, Hüsamettin ALTINBAŞ, Halil İbrahim AKKAYA, Turgut HAPPAİNİ, Ercan SAĞIN, Murat YILMAZ, (Şehram) Shahram Mohaghegh OROMİ, (Miandapçı) Aresh MİANGOGGIAN, Adem GELGEÇ, Ertuğrul BOZDOĞAN, Vidiadi BADALOV and İrfan IŞIKGÜN have acted under the instructions and indoctrinations of the organization managers and acted in a de facto association to commit the crimes. Likewise, Taha Ahmet ALACACI and Türker SARGIN have also acted within the operations of the aforementioned organization; they have also tried to leave this organization to create their own commission group, however since they've become a rival to Riza SARRAF, they were intimidated through the bribery relations of the organization led by Riza SARRAF.

As a result of the technical and tracking studies, the organization under the leadership of Riza SARRAF has developed an unfair financial advantage relationship within the framework of the syndicate with the Minister of Economy Mehmet Zafer ÇAĞLAYAN, the Interior Minister Muammer GÜLER, E.U. Minister Egemen BAĞIŞ and Halk Bank General Manager Süleyman ASLAN. In this context, two separate groups with the management of the Minister of Economy Zafer ÇAĞLAYAN and the Interior Minister Muammer GÜLER along with the syndicate under the leadership of Riza SARRAF have come together under the umbrella of a single organization to commit the crimes of bribery; they have exhibited a de facto and continuous association, that these organizations have continuously committed the crimes of giving and taking bribery within a certain hierarchy, a coordination network and a certain system.

It has been understood that under the management of the Minister of Economy M. Zafer ÇAĞLAYAN, the organization has had his son Salih Kaan ÇAĞLAYAN, Halk Bank General Manager Süleyman ASLAN, their personal secretaries Onur KAYA and Mustafa Behçet KAYNAR who have been carrying out the business; these individuals have performed the acts of bribery within the framework of the organization's activities in-between the (crime) syndicate under the leadership of Riza SARRAF and themselves. It has also been understood that Fatma ASLAN has knowingly acted as an intermediary for Süleyman ASLAN for the bribes that were

brought to him. It was also discovered that Zafer ÇAĞLAYAN's brother Mehmet Şenol ÇAĞLAYAN has also participated in the acts of bribery.

Under the management of the Interior Minister Muammer GÜLER, the organization has had his son Barış GÜLER, Özgür ÖZDEMİR, Hikmet TUNER and Barış KIRANTA who have been carrying out the business; these individuals have performed the acts of bribery within the framework of the organization's activities between the crime syndicate that's under the leadership of Riza SARRAF and themselves.

Since it's been understood that the said organizations have committed the acts of bribery under the umbrella of a single contact network within the direction of the criminal enterprise under the leadership of Riza SARRAF, the acts, activities of the criminal enterprise under the leadership of Riza SARRAF, their systems, interests, and bribery relationships have been examined in our investigation. The monies given to the Minister of Economy Zafer ÇAĞLAYAN, Interior Minister Muammer GÜLER, EU Minister Egemen BAĞIŞ and Halk Bank General Manager Süleyman ASLAN, the return benefits (for the bribes) will be described within the bribery activities of the organization under Riza SARRAF's leadership in sections. On the other hand, about the organization ...

In this context, the criminal enterprise led by Riza SARRAF has committed the following crimes;

- Fraud
- Gold Smuggling
- Bribery
- Intermediating the Prostitution crime.

(C)

CRIMINAL ORGANIZATION'S CHARACTERISTICS

In relation to the Article 220 of the Supreme Court 10th Criminal Division's Jurisprudence decisions number 2006/1054 E. 2006/4780 K. and 2007/110 E. 2007/3049 K. explains the crime of "**Establishing an Organization in order to Commit Crimes**" in detail. According to both of the jurisprudence decisions, in order to talk about the existence of the criminal enterprise, the following headings will be discussed with examples:

1. It must contain **at least 3 members**,
2. The relationship between the members should not be an abstract one; rather it should be **a hierarchical relationship even if it's in loose terms**,
3. Even if no crime was committed, **there should be a de facto meeting for the purposes of committing a crime**,
4. Due to its nature, it must show **continuity**.

[PAGES OMITTED]

(F)

ACTIVITIES

- 1- Gold Trafficking (the incident of 1.5 tons of gold brought from Ghana)
- 2- Bribery Activities
 - a. The bribery relationship with the Economy Minister Zafer CAGLAYAN and his group
 - i. The bribery relationship with the Halk Bank General Manager Suleyman ASLAN
 - b. The bribery relationship with the Interior Minister Muammer GULER and his group
 - c. The bribery relationship with the EU Minister Egemen BAGIS

(F-1)

GHANA

(F-2)

BRIBERY ACTIVITIES

(F-2-a)

THE EVENTS RELATED TO THE BRIBERY RELATIONSHIP OF THE ORGANIZATION UNDER THE LEADERSHIP OF RIZA SARRAF

WITH ZAFER CAGLAYAN AND HIS GROUP

In this section, we will give detailed wide coverage to the bribery relationship's development within the scope of the organization activity between the criminal organization led by Riza SARRAF and Economy Minister Zafer CAGLAYAN and the group he manages; we will explain in detail with the actions taken place in exchange of financial gains and procuring material benefits by suspects starting with Riza SARRAF and Zafer CAGLAYAN and suspects named Abdullah HAPPAANI, (Sadik) Mohammadsadegh RASTGARSHISHEHG, Salih Kaan CAGLAYAN, private secretary Onur KAYA, private secretary Mustafa Behcet KAYNAR, Mehmet Senol CAGLAYAN, Ahmet Murat OZIS, Umut BAYRAKTAR, (Umit) Omid SAEIDZAMAN, Halil Ibrahim AKKAYA, Cemalettin HAPPAANI ve Emir EROGLU.

With the audio/ electronic surveillance, it has been understood that organization suspect suspects referred to Zafer CAGLAYAN with code names as “**BRO**” or “**BIG BRO**” in their phone conversations.

The material benefits provided by Riza SARRAF and the fulfilled activities by Economy Minister Zafer CAGLAYAN and his group in exchange of these material benefits can be briefly outlined as below;

Actions Performed in lieu of the Material Benefits

1. Allowing Iran's reserves in Turkey to leave the country as gold exports
2. Lowering the bank commissions and blocking Riza SARRAF's rivals in lieu of allowing Iran's reserves in Turkey to leave the county as gold exports again
3. Turning a blind eye to fictitious transit food/ medicine trade conducted with forged documents in order to take out Iran's reserves located in Turkey
4. Preventing the judicial/ administrative sanctions, and allowing the 1.5 Tons of gold brought from Ghana with forged documents and smuggled into the country to exit to Dubai, without getting sequestrated
5. Document issued in Ankara
6. Preventing the news of Riza SARRAF's irregularities being published in the press
7. Using the Ministry of Economy's private secretaries as Riza SARRAF's private secretaries and for jobs within this scope (Getting visa, making appointments with the organization and the institutions and using influence against the Provincial Directorate and Commerce for the Sarkuysan Inc.'s General Assembly Meeting etc.)

Monies Gives as Bribes and Material Benefit Provided

Money and other material benefits sent to Zafer CAGLAYAN by Riza SARRAF can be classified as following as far as the investigative techniques are concerned;

1. The material benefits identified during the audio/electronic surveillance
 - a. The material benefits identified through the audio/electronic surveillance as well as digital evidences before the date of 04/10/2013
 - b. The material benefits identified with audio/electronic/physical surveillance after 04/10/2013
- a. 2. Material benefits identified through e-mail account review (digital evidences) before 04/10/2013

During the audio/electronic surveillances, it has been understood that the amount of the bribe monies that were sent to Zafer CAGLAYAN was based on the 0.4 or 0.5% of Iran's monies transferred to Riza SARRAF's companies' account in Halk Bank; the money that was sent has been listed by Abdullah HAPPANI, that Riza SARRAF would get this updated and show it to Zafer CAGLAYAN during their meetings and this Excel list has been sent to Riza SARRAF's e-mail account by Abdullah HAPPANI.

Thereupon, following the related Court Decision, the e-mail account belonging to Riza SARRAF named riza_sf@hotmail.com was examined on 04/17/2013;

CAG EUR.xlsx (On 03/29/2013 the e-mail that was sent from ahappani@hotmail.com)

CAG TRL.xlsx (On 03/29/2013 the e-mail that was sent from ahappani@hotmail.com)

CAG USD.xlsx (On 03/29/2013 the e-mail that was sent from ahappani@hotmail.com)

CAGGGGG.xlsx (On 4/16/2013 the e-mail that was sent from ahappani@hotmail.com)

(“**CAG**” name is given considering Zafer Caglayan's name, however Zafer Çaglayan was bothered by that and requested to have the names of the files to be changed⁷)

It's been understood that in the mentioned “Excel files”, the date, amount, cash currency and (if applicable) courier information of the monies, sent transfers, paid luxury watches and jewelries sent to Zafer CAGLAYAN between the dates of 03/19/2012 to 04/10/2013 have been archived (listed).

It has been understood that some of the money deliveries seen in this list have been previously identified during the audio/electronic surveillances, even though some of the monies were sent to Suleyman ASLAN, it was added under the bribes paid to Zafer CAGLAYAN.⁸ (*During the initial months they started paying Suleyman ASLAN's bribes, this amount would be deducted from the bribes paid to Zafer CAGLAYAN; later (during the audio/electronic surveillance), the bribes going to the individuals were kept in separate accounts*) For that reason, the bribes that went to Suleyman ASLAN will be excluded here and we will focus on the material benefits that were sent to Zafer CAGLAYAN.

IMAGES FROM THE DIGITAL EVIDENCES

Image of the Excel File Named CAG EUR

⁷ TK:2031539988 - 04/10/2013 3:45 p.m. Riza Sarraf to Abdullah Happani: “**E-MAIL IT TO ME, I'M GONNA SHOW IT TO THE BRO AND IT SAYS CAG THERE ... ERASE THE WORD CAG FROM THERE**”, in 04/10/2013 8:12 P.M. from Riza Sarraf to Abdullah Happani: “**CHANGE THE NAME OF THAT FILE AND SEND IT TO ME IT MAKES THE MAN PEEVED OF THAT WORD then send me another mail**”

It is understood that Riza SARRAF and Zafer ÇAGLAYAN would get together to talk and in this particular meeting, he would present the breakdown of the bribes given to Zafer CAGLAYAN by Riza SARRAF until 04/10/2013 in Excel format, that Abdullah HAPPANI named the Excel files “CAG” inspired by Zafer CAGLAYAN's last name, however Zafer CAGLAYAN has been disturbed by the file name and that Riza SARRAF ordered Abdullah HAPPANI to change the name of that Excel file's name whereupon Abdullah Happani changed the name of the file to “CAGGGGG”.

⁸ TK:2008951726 - 29.03.2013 17:50 Riza Sarraf – Abdullah Happani

Account of CAG [A/c 100658] A/c 100658						Period 01/01/2010 to 29/03/2013		
Tran.Date	Type	Number	Narration	FCy	Debit	Credit	Balance	Sign
Balance B/F								
19.Mar.12	PV	43843	CASH TO CAG	EUR	1.750.000,00		1.750.000,00	
09.Nis.12	AD	16831	DUMAN	EUR	700.000,00		2.450.000,00	
16.Nis.12	PV	45398	CASH TO CAG	EUR	700.000,00		3.150.000,00	
01.May.12	PV	46164	CASH TO CAG	EUR	539.500,00		3.689.500,00	
07.May.12	PV	46497	CASH TO CAG	EUR	800.000,00		4.489.500,00	
25.May.12	PV	47593	CASH TO CAG	EUR	4.000.000,00		8.489.500,00	
06.Tem.12	PV	49926	CASH TO CAG	EUR	5.000.000,00		13.489.500,00	
06.Ağu.12	PV	51728	CASH TO CAG	EUR	4.000.000,00		17.489.500,00	
29.Ağu.12	PV	52956	CASH TO CAG	EUR	4.500.000,00		21.989.500,00	
11.Eyl.12	PV	53637	CASH TO CAG	EUR	2.000.000,00		23.989.500,00	
21.Eyl.12	PV	54237	CASH TO CAG	EUR	2.000.000,00		25.989.500,00	
15.Eki.12	PV	55164	CASH TO CAG	EUR	2.000.000,00		27.989.500,00	
12.Kas.12	PV	56231	CASH TO YUKARI	EUR	2.100.000,00		30.089.500,00	
17.Ara.12	PV	57636	CASH TO SOLEYMAN	EUR	500.000,00		30.589.500,00	
11.Oca.13	PV	58613	CASH TO CAG	EUR	1.500.000,00		32.089.500,00	
11.Şub.13	AD	75023	GALERIA SAMI YUSUF TUTUS	EUR	97.000,00		32.186.500,00	
25.Şub.13	AD	75314	GALERI SAMI-YUSUF TUTUS	EUR	95.500,00		32.282.000,00	
05.Mar.13	AD	75495	GALERIA SAMI YUSUF TUTUS SON TAKSIT	EUR	71.600,00		32.353.600,00	
19.Mar.13	DBN	76040	SAATCI YUSUF R-1	EUR	200.000,00		32.553.600,00	

Image of the Excel File Named CAG TRL

Account of CAG [A/c 100658] A/c 100658						Period 01/01/2010 to 29/03/2013		
Tran.Date	Type	Number	Narration	FCy	Debit	Credit	Balance	Sign
31.Eki.12	AD	20639	SIMAY B.ASYA - MEHMET SENOL CAGLAYAN B.ASYA	TRL	2.465.000,00		2.465.000,00	Dr

Image of the Excel File Named CAG USD

Account of CAG [A/c 100658] A/c 100658						Period 01/01/2010 to 29/03/2013		
Tran.Date	Type	Number	Narration	FCy	Debit	Credit	Balance	Sign
Balance B/F								
25.Ara.12	AD	21869	SAATCI YUSUF	USD	209.480,00		209.480,00	
27.Ara.12	PV	57968	CASH TO CAG	USD	500.000,00		709.480,00	
07.Oca.13	AD	21870	SAATCI YUSUF	USD	204.740,00		914.220,00	
14.Oca.13	PV	58649	CASH PAID.TO CAG- SLM	USD	500.000,00		1.414.220,00	
28.Oca.13	AD	22222	GALRI YUSUF SAAATCI	USD	197.630,00		1.611.850,00	
11.Şub.13	AD	75023	GALERIA SAMI YUSUF TUTUS	USD	60.000,00		1.671.850,00	
18.Şub.13	PV	75054	CASH TO CAG	USD	400.000,00		2.071.850,00	
25.Şub.13	AD	75314	GALERI SAMI-YUSUF TUTUS	USD	58.000,00		2.129.850,00	
22.Mar.13	AD	75880	LIDA TAS	USD	2.012.900,00		4.142.750,00	
27.Mar.13	AD	75975	LIDA-TAS ICIN	USD	2.684.011,00		6.826.761,00	

Image of the Excel File Named CAGGGGGG EUR

Statement of Account							
Account of XXXX Account 100658				Period From 01/01/2010 to 10/04/2013			
Tran.Date	Value Date	Type	Number	Narration	Fcy	Debit	Credit
19/03/2012	19/03/2012	PV	43843	CASH TO UNIT	EUR	1.750.000,00	1.750.000,00 Dr
04/09/2012	04.09.2012	AD	16831	CASH TO DUMAN	EUR	700.000,00	2.450.000,00 Dr
16/04/2012	16/04/2012	PV	45398	CASH TO UNIT	EUR	700.000,00	3.150.000,00 Dr
05.01.2012	05.01.2012	PV	46164	CASH TO UNIT	EUR	539.500,00	3.689.500,00 Dr
05.07.2012	05.07.2012	PV	46497	CASH TO UNIT	EUR	800.000,00	4.489.500,00 Dr
25/05/2012	25/05/2012	PV	47593	CASH TO UNIT	EUR	4.000.000,00	8.489.500,00 Dr
07.06.2012	07.06.2012	PV	49926	CASH TO UNIT	EUR	5.000.000,00	13.489.500,00 Dr
08.06.2012	08.06.2012	PV	51728	CASH TO UNIT	EUR	4.000.000,00	17.489.500,00 Dr
29/08/2012	29/08/2012	PV	52956	CASH TO SADIK	EUR	4.500.000,00	21.989.500,00 Dr
09.11.2012	09.11.2012	PV	53637	CASH TO SADIK	EUR	2.000.000,00	23.989.500,00 Dr
21/09/2012	21/09/2012	PV	54237	CASH TO SADIK	EUR	2.000.000,00	25.989.500,00 Dr
15/10/2012	15/10/2012	PV	55164	CASH TO SLMN	EUR	2.000.000,00	27.989.500,00 Dr
11.12.2012	11.12.2012	PV	56231	CASH TO SADIK	EUR	2.100.000,00	30.089.500,00 Dr
01.11.2013	01.11.2013	PV	58613	CASH TO SADIK	EUR	1.500.000,00	31.589.500,00 Dr
19/01/2013	19/01/2013	DBN	76040	SAATCI YUSUF	EUR	200.000,00	31.789.500,00 DR

Note: The majority of the Excel spreadsheets named CAGGGGGG EUR and CAG EUR are the repetition of each other, and the dates in the excel files were entered in the format of Day/Month/Year or Day. Month(in Writing).Year.

1. The material benefits identified during the audio/electronic surveillance

a. The material benefits identified through the audio/electronic surveillance as well as digital evidences before the date of 04/10/2013

NO	TYPE	DATE	SENT TO	COURIER	AMOUNT	TYPE
1	PV	Sept.21.12	CASH TO CAG	CASH TO SADIK	2,000,00 00.00	EUR
2	AD	Oct.31.12	SIMAY B.ASYA - MEHMET SENOL CAGLAYAN B.ASYA		2,465,00 00.00	TL
3	PV	Nov.12.12	CASH TO YUKARI	CASH TO SADIK	2,100,00 00.00	EUR
4	PV	Jan.11.13	CASH TO CAG	CASH TO SADIK	1,500,00 00.00	EUR

The money submissions prior to the date of 04/10/2013 have both been found out during the audio/electronic surveillance and have been verified through the digital evidences.

b. The material benefits identified with audio/electronic/physical surveillance after 04/10/2013

NO	DATE	SENT TO	COURIER	AMOUNT	TYPE
1	08/30/2013	ZAFER CAGLAYAN	SADIK-A.MURAT OZIS*KAAN CAGLAYAN	2,000,000.00	EUR
2	08/30/2013	ZAFER CAGLAYAN	SADIK-A.MURAT OZIS*KAAN CAGLAYAN	2,000,000.00	USD
3	08/30/2013	ZAFER CAGLAYAN	SADIK-A.MURAT OZIS*KAAN CAGLAYAN	1,500,000.00	TL
4	9/25/2013	ZAFER CAGLAYAN - WATCH FROM GENEVA	MURAT YILMAZ	300,000.00	FRK
5	9/27/2013	ZAFER CAGLAYAN - PIANO	UMUT BAYRAKTAR	37,500.00	

2. Material benefits identified through e-mail account review (digital evidences) before 04/10/2013

3. MATERIAL BENEFITS RECORDED IN THE EXCEL FILE AS OF 04/10/2013

NO	TYPE	DATE	SENT TO	WITH WHOM (COURIER)	AMOUNT	TYPE
1	PV	Mar.19.12	CASH TO CAG	CASH TO UMIT	1,750,000.00	EUR
2	AD	Apr.09.12	DUMAN	CASH TO DUMAN	700,000.00	EUR
3	PV	Apr.16.12	CASH TO CAG	CASH TO UMIT	700,000.00	EUR
4	PV	May.01.12	CASH TO CAG	CASH TO UMIT	539,500.00	EUR
5	PV	May.07.12	CASH TO CAG	CASH TO UMIT	800,000.00	EUR
6	PV	May.25.12	CASH TO CAG	CASH TO UMIT	4,000,000.00	EUR
7	PV	July.06.12	CASH TO CAG	CASH TO UMIT	5,000,000.00	EUR
8	PV	Aug.06.12	CASH TO CAG	CASH TO UMIT	4,000,000.00	EUR
9	PV	Aug.29.12	CASH TO CAG	CASH TO SADIK	4,500,000.00	EUR
10	PV	Sept.11.12	CASH TO CAG	CASH TO SADIK	2,000,000.00	EUR
11	PV	Sept.21.12	CASH TO CAG	CASH TO SADIK	2,000,000.00	EUR
12	AD	Oct.31.12	SIMAY B.ASYA - MEHMET SENOL CAGLAYAN B.ASYA		2,465,000.00	TL
13	PV	Nov.12.12	CASH TO YUKARI	CASH TO SADIK	2,100,000.00	EUR

14	AD	Dec.25.12	SAATCI YUSUF		209,480.00	USD
15	AD	Jan.07.13	SAATCI YUSUF		204,740.00	USD
16	PV	Jan.11.13	CASH TO CAG	CASH TO SADIK	1,500,000.00	EUR
17	AD	Jan.28.13	GALRI YUSUF SAAATCI		197,630.00	USD
18	AD	Feb.11.13	GALERIA SAMI YUSUF TUTUS		97,000.00	EUR
19	AD	Feb.11.13	GALERIA SAMI YUSUF TUTUS		60,000.00	USD
20	AD	Feb.25.13	GALERI SAMİ-YUSUF TUTUS		95,500.00	EUR
21	AD	Feb.25.13	GALERI SAMİ-YUSUF TUTUS		58,000.00	USD
22	AD	Mar.05.12	GALERIA SAMI YUSUF TUTUS LAST PAYMENT		71,600.00	EUR
23	DBN	Mar.19.13	SAATCI YUSUF	SAATCI YUSUF R-1	200,000.00	EUR
24	AD	Mar.22.13	LIDA STONE		2,012,900.00	USD
25	AD	Mar.27.13	LIDA- FOR THE STONE		2,684,011.00	USD

* The yellow colored parts have also been identified through the audio/electronic surveillances works

** Cash To CAG : It has been understood that it refers to the cash monies sent to Zafer ÇAĞLAYAN

*** AD's been evaluated as the payment sent through bank transfer

**** PV's been considered as the material benefits paid in cash

*****25. It has been found that the stone payment in the section has been cancelled; in its place, a stone has been purchased valued at 2,024,000.00 USD.

- Since it's been understood that some of the accounts in the files have been repeated (except for the monies sent to Suleyman ASLAN), they're listed below. In this context;

Total in the digital accounts (Excel files) (along with the technical findings)

30,053,600.00 Euro (29,589,500.00 paid in cash + 464,100.00 for luxury watch)

4,766,750.00 Dollar (4,036,900.00 for Stone + 729,850.00 Watch)

2,465,000.00 TL

- Total after the date of 04/10/2013 (Except for those in Excel)

2,000,000.00 Euros, 2,000,000.00 Dollars, 1,500,000.00 TL

300 Thousand Switzerland Francs

Second payment of the piano: The amount 37,500 is in an undefined currency which is why it's not added to the total

TOTAL: **32,053,600.00 (Thirty Two Million ...) EUROS**
6,766,750.00 (Six Million Seven Hundred Thousand ...) DOLLARS
3,465,000.00 (Three Million Four Hundred Thousand ...) TL
300,000.00 (Three Hundred Thousand ...) SWITZERLAND FRANCS

BRIBE AGREEMENT and ITS SYSTEMATICS

In order to overcome the embargo imposed on Iran to provide the flow of hot money, Riza SARRAF used Turkey as a step for the business of laundering Iran's money, gold has been purchased from Turkey with the money coming in transfers from China or transferring the money into the account in Turkey; these gold have been sent to Iran directly or to Dubai to be sent to Iran. This method of gold export activities of Riza SARRAF, as well as other methods based on forged documents for the transit food/ medicine trade activities' scope falls on the duties and jurisdiction of the Economy Minister Zafer CAGLAYAN who is responsible of exports and imports.

There's no claim in our investigation that the matter of Iran carrying away its reserves as gold to her country through Turkey in a financial operation constitutes a crime. The main subject of the actions in our investigation is not Turkey's payments to Iran for oil, natural gas etc. or the method of these payments, but rather it contains the bribes,⁹ given during the operation of the system developed to overcome the sanctions Iran was imposed, the forged documents submitted to the banks, gold smuggling, and crimes carried out within the scope of the organization's activities.

During the studies it has been understood that the money that came to the Halk Bank account of the companies that belonged to Riza SARRAF would be converted to physical gold to be exported to Iran or Dubai which has shown the bribery relationship between Riza SARRAF and Zafer CAGLAYAN is in direct proportion. During the audio/electronic surveillances, it has been understood that the 0.4 or 0.5% of the monies transferred into Riza SARRAF's companies' account in Halk Bank were sent to Zafer CAGLAYAN as bribes; this shows that there exists a physical association and a bribery agreement.

The manifestation of the bribery agreement between Riza SARRAF and Zafer CAGLAYAN has not been limited to protecting the system's functionality and guarding of it, but he provided the connection needed to have with Halk Bank that holds great importance in the new system for Riza SARRAF's currency translation activities by introducing Halk Bank General Manager Suleyman ASLAN to him. Suleyman ASLAN who joined the organization led by Riza SARRAF in this manner developed the bribery relationship (with the same per thousandth system), moreover the bribes given to

⁹ Furthermore, according to the public announcement No.23 of the Turkish Statistics Agency dated 07/31/2012 titled "Public Announcement Related to Gold Exports", an inquiry was conducted and the results of the examination of the customs documents showed that payments for gold exports to Iran were mostly made in cash; and no evidence was found that gold was used as a method of payment for imports of crude oil and natural gas.

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- 4 - 5 per thousandth (0.4 - 0.5%) commission is paid as bribe to Economy Minister Zafer Caglayan from the money that comes into the bank accounts of Royal Marine and Safir Gold companies which Riza Sarraf uses to launder Iran's money and for gold export, excepting the legal activities,
- Until the date of 03/29/2012, Zafer Caglayan (this amount includes the bribes that were paid to Suleyman Aslan) received nearly 34,000,000.00 (Thirty Four Million) Euros in bribes,
- In the event that this bribe wasn't paid, the system suspects were executing would not be allowed. Referring to the Economy Minister Zafer Caglayan, it was started that these transactions could not be completed without paying bribes; in fact their rival Taha Ahmet Alacaci was unable to create the same system because he didn't have powerful connections like they did.

The excel file named “Public Incoming” discussed in the conversation

GELEN MIKTARLAR HALK BANKASI		
SIRKET	TRL	EUR
ROYAL DENİZCİLİK	419.879.133,00 TL	1.635.559.031,00 EUR
SAFIR ALTIN	2.799.994.344,00 TL	4.314.625.166,00 EUR
TOPLAM	3.219.873.477,00 TL	5.950.184.197,00 EUR

When the average is taken on the information contained in the Excel file, until 03/29/2013, the total figures of the transfers made through Halk Bank by the criminal organization led by Riza SARRAF: 3,219,873,477 TL + 5,950,184,197 Euros. The bribe monies sent to Zafer CAGLAYAN and Suleyman ASLAN until this date are in the same rate. The total amount that is paid to both of them is approximately at the rate of 0.5%.

When we take the exchange rate for the Euro currency for the 3rd Month (March) of the year 2013 as 2.3 TL (1 Euro) for the stated total number of 5,950,184,197 Euros, this equates to: $5,950,184,197 \times 2.3 \text{ TL} = 13,685,423,653 \text{ TL}$. The total then becomes, $3,219,872,477 + 14,685,423,653 = 16,905,297,130 \text{ TL}$.

When this amount is calculated at the rate of 0.5%, we find the following; $16,905,297,130 \times 0.005 = 84,526,485 \text{ TL}$.

On the other hand, the data gathered via the audio/electronic surveillance and the other investigation methods for the same time frame (Since it's understood that some of the calculations have been repeated, except the ones that's sent to Suleyman ASLAN, the monies are listed below);

In the digital documents (within the Excel files **Total** (along with the technical evidences)

30,053,600.00 Euros (29,589,500.00 paid in cash + 464,100.00 for the luxury watch)

4,66,750.00 Dollars (4,036,900.00 for the Stone + 729,850.00 Watch)

2,465,000.00 TL

+

What is sent to Suleyman ASLAN (until that date)

2,500,000 Euros

1,400,000 Dollars

determined as above. As a result of the studies we conducted, the determined figures are,
30,053,600 Euros + 2,500,000 Euros =

$32,553,600 \times 2.3$ (1 Euro's currency exchange rate for the TL)= 74,873,280 TL

$4,766,750 + 1,400,000$ Dollars = 6,166,750 Dollars $\times 1.8_{10}$ (Dollar's currency exchange rate for the TL) = 11,100,150 TL

Additionally, when 2,465,000 TL is added, the delivered total amount is discovered as the following;

$74,873,280 + 11,100,150 + 2,465,000 = 88,438,430$ TL.

Until 03/29/2013, the organization established to commit crimes, **has paid Economy Minister Zafer CAGLAYAN and Halk Bank General Manager Suleyman ASLAN in bribes 84,526,485 TL in their own accounts, but that number is found to be around 88,438,430 TL in our own studies**, when we take the changes in currency exchange rates into consideration, it can be determined that the numbers are close and approximately 0.5% of the monies that comes to the Halk Bank account of the organization under the leadership of Riza SARRAF's companies have been given to Zafer CAGLAYAN and Suleyman ASLAN in bribes.

TK:1838240781 - 12/27/2012 10:40 Abdullah Happani – Rıza Sarraf conversation;

Abdullah Happani: "Sehram and Co. has been spending a lot of money for the last two days for the Nesteren account ... they spent 2 Million and change from China to this side in TL, but I don't think so ... in fact Nesteren asked me if they're hitting it through us, and I said no they aren't hitting through us, I said it's probably coming from China, **maybe they're hitting it to AHMET and getting it from there**", Rıza Sarraf: "In the event it's Tose Sadırat, Nesteren can hit directly", Abdullah Happani: "Nesteren says that they give better prices for example Tose Sadırat is hitting it to China, in other words it goes", Rıza Sarraf: "okay, it's good price for China, but they didn't give it for Turkey, besides Tose Sadırat ... is a bank", Abdullah Happani: "I don't know, maybe the talks about China is correct, uh, why isn't Mumtaz's account working? Is it because of us? ... does it benefit us if it doesn't work at this stage? ... **you can take credit for yourself if it benefits us when it works, I mean YOU CAN**

¹⁰ The average exchange rate in March 2013 as a baseline figure

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Riza Sarraf: "**LET'S BE READY IN THE BATHROOM NEXT TO THE BODYSHOP. HE SAID THAT HE'LL BE THERE IN TWO MINUTES**", Mohommadsadegh Rastgarshishehg: "okay", Riza Sarraf: "**HE'LL GIVE YOU ONE PIECE OF PAPER, TAKE IT.**"

TK:1715501870 - 10/14/2012 11:50 A.M. Mohommadsadegh Rastgarshishehg (Sadik) – Abdullah Happani conversation

Mohommadsadegh Rastgarshishehg: "I now have that doc, I brought it last night."

TK:1715526525 - 10/14/2012 12:13 p.m. Riza Sarraf – Mohommadsadegh Rastgarshishehg (Sadik) conversation;

Mohommadsadegh Rastgarshishehg: "**Mr. Riza, I have that document in my hand**", Riza Sarraf: "**keep it, it'll be needed tomorrow.**"

It is understood from the conversations that, (Sadik) Mohommadsadegh Rastgarshishehg and Salih Kaan Caglayan have met at the Gordion Mall, and in order to not to stand out, they've met at the Mall's bathroom (meeting in the bathroom was Salih Kaan Caglayan's idea to dodge the physical surveillance efforts) and Sadik received a document from Salih Kaan Caglayan.

(6)

PREVENTION OF THE NEWS FROM BEING PUBLISHED ABOUT RIZA SARRAF'S IRREGULARITIES

As discussed in "the Russia Based Old System", the suspects have transferred substantial amounts of foreign currency since 2003 from abroad to 10 different frontal companies they've started on behalf of Adem GELGEC, Ertugrul BOZDOGAN and Vidadi BADALOV, and it's been understood that these monies were physically carried to Russia.

It has been observed that during the audio/electronic surveillance, a tax audit has been started about the companies established on behalf of Adem GELGEC; this situation caused an uneasiness and concern in time within the organization led by Riza SARRAF with fear of having the organization activities deciphered. After Riza SARRAF understands that Police Chief Orhan INCE is behind the Tax Auditing who was connected with Adem GELGEC, he used the influence of the Interior Minister Muammer GULER with whom he had the material benefits relationship to have him reassigned out of Istanbul and Orhan INCE in return learns that it is Riza SARRAF who had him sent to exile.

In this section; due to the hostility between the individuals, Orhan INCE caused the information about the subject matter tax audits and the related information to be leaked to the Bugun and Yenisafak Newspapers and the publication of the news and upon Riza SARRAF's request, Muammer GULER, Zafer CAGLAYAN and Egemen BAGIS' efforts to prevent the news from being published will be evaluated.

In summary,

Documents related to Riza SARRAF's tax audits based on the old system was transmitted to a Bugun Newspaper reporter named Kamil MAMAN by Orhan INCE; upon Kamil MAMAN¹⁷ wanting

¹⁷ It is understood from the conversations that, the name of reporter who called Riza SARRAF and told

to publish this news, Riza SARRAF talked to Muammer GULER, Zafer CAGLAYAN and Egemen BAGIS who in return have contacted the Bugun Newspaper officials, and made efforts to prevent the publishing of the news.

Within this scope, Muammer GULER had a talk with the newspaper official Fatih KARACA and Erhan BASYURT, meanwhile Zafer CAGLAYAN spoke to newspaper owner Akin IPEK and the newspaper official Fatih KARACA to not to print the news; since Egemen BAGIS was abroad, he had Huseyin CELIK talk to Adem YAVUZ to not to publish the news,

Following all these efforts, it's been understood that the news story wasn't printed by the Bugun Newspaper.

Meanwhile, Riza SARRAF's request to meet the Prime Minister about the matter was warmly received by Muammer GULER and Egemen BAGIS, however Zafer CAGLAYAN who was concerned that his bribery relationship between Riza SARRAF would be deciphered had reservations. Thereupon, Zafer CAGLAYAN and Muammer GULER decided to have Riza SARRAF meet with Finance Minister Mehmet SIMSEK, however rapid rise demonstrated by Riza SARRAF caused a discomfort and they felt that he might have supporters in the cabinet among the other minister, and thus had Riza SARRAF talk to Mehmet SIMSEK through the intermediation of an individual named Edip. During the meetings, Mehmet SIMSEK did not show the attitude Riza SARRAF expected and he took the news text and told him that he is going to have it examined by MASAK which caused concern with Riza SARRAF and his top employees Abdullah HAPPANI and Ruchan BAYAR.

Following the altogether avoidance of the publication of the news article by Bugun Newspaper, Orhan INCE this time took the route to have the Yeni Safak Newspaper publish the news whereupon Muammer GULER spoke to Albayrak Corporate Group CEO Omer BOLAT upon Riza SARRAF's request and had them omit the parts about Riza SARRAF and his companies before publishing the news.

One day after preventing the Bugun Newspaper article from being published, Riza SARRAF ordered to have **500,000.00 (Five Hundred Thousand) Dollars** sent to Egemen BAGIS' home.

In this process (related to Bugun Newspaper and Yeni Safak Newspaper), Muammer GULER's efforts and making promises to exert more pressure on Orhan INCE, it has been understood through the physical as well as audio/electronic surveillance works that Riza SARRAF instructed Abdullah HAPPANI to pay to Ozgur OZDEMIR, Hikmet... and later through Baris GULER to Muammer GULER (for citizenship *1,000,000.00 Dollars*) he gave a total of **3,500,000.00 (Three and a Half Million) Dollars**.

Behind Riza SARRAF's anxiety on this topic is the gold export topic that Zafer CAGLAYAN and Suleyman ASLAN decided and started only a month ago (also based on fictitious transit food-medicine trade and money transfer system based in China) and transferring money from China and the concessions he receives from Zafer CAGLAYAN and Suleyman ASLAN would be disrupted by a single article. In fact, following the resolution of the news topics, the TK.2392571637 - 10/21/2013 5:41 p.m. Riza Sarraf – Abdullah Happani conversation; Riza Sarraf: "I constantly keep busy with this business, this thing tired me up a lot", Abdullah Happani: "you know, if that thing, **I**

him that he wants to report news is Kamil MAMAN; due to similarities in name Riza SARRAF thought that the name of the reporter is Kamil ELIBOL.

MEAN, IF IT WAS SOMEONE ELSE OTHER THAN YOU, IT WOULD HAVE BEEN DONE MUCH EASIER, PRESS ALWAYS SCARES A BODY" talks show that they were concerned about Riza SARRAF's name appearing on the papers associated with the irregularities.

The studies conducted on the matter,

TK:2356918828 - 10/06/2013 2:40 p.m. Kamil (05065824819) - Adem Gelgec conversation;

Kamil: "I'm a reporter but I came across your statement, I'm calling with the statement you gave to the Taxing Authority from the Bugun Newspaper ... right here, **there is an audit by the Ministry of Finance regarding the monies that comes to your company**... there are these claims that **there are money transfers from Iran and different countries but mainly money transfers from Iran** free of charge and none of these are invoiced", Adem Gelgec: "hmm, what do you want from me?", Kamil: "I researched about this a little more; **there are claims that these types of companies are established by Riza Zarrab and that free of charge money transfers are being made here**... there are things, bank accounts here, it can be seen that you have made money transfers to Riza Zarrab; you've sent money to his personal account", Adem Gelgec: "this doesn't concern you mister, okay... did this go to the state? Well, whatever the penalty is, they'll issue it, whether I get locked in or not, I'll take my punishment, this does not concern you."

From the conversation, it is understood that, Bugun Newspaper reporter Kamil Maman got in touch with Adem Gelgec; he stated that he has documents in his possession regarding subject matter tax audits that the matter goes to Riza Sarraf and that Adem Gelgec didn't want to talk.

TK:2356968211 - 10/06/2013 3:11 p.m. Sedef (05323328680)- Riza Sarraf conversation:

Sedef: "A guy named Kamil called from the Bugun Newspaper... I got irritated with the guy but later (he said) that there's a man named Adem Gelgec, apparently he has a court case going on right now, then **Ministry of Finance is apparently auditing him... There are 81 fictitious companies, there's money transfer from Iran, uh, a money transfer sum like 87 Million Euro, uh these money transfers are not subject to the taxation and that they're done through fictitious companies and so many other things, there are imaginary companies from Iran (hayali kurulan şirketler var İran'dan)**... apparently there's an 87 Million Euro transfer over 4 banks and these transfers don't have anything legal, he said things in that line", Riza Sarraf: "okay, leave it, don't worry about it... leave it, no dear, why should you associate with him?... you tell him I reached (me), he can make whatever news he wants, we'll give our answers at the court."

TK:2356979668 - 10/06/2013 3:21 p.m. Sedef (05323328680)- Riza Sarraf conversation:

Sedef: "huh, well then, you can talk (to him) anyway, **he says that the HSBC official account, the HSBC Tesvikiye Branch, uh, is by this man, has there been a serious amount of money transfer to Mr. Riza's personal account by this man, all of these he says.**"

It is understood from the conversations that the Bugun Newspaper reporter Kamil Maman, called an individual named Sedef.

TK:2356982378 - 10/06/2013 3:22 p.m. Riza Sarraf- Kamil (05065824819) conversation;

Kamil: "well, there are some claims, uh, where your name is involved in some tax auditors from the Ministry of Finance has conducted some searches, audits in some companies... in that,

Ministry of Finance auditors says that a gentleman named Adem Gelgec established some companies, transfers fictitious money, well, more accurately free of charge money transfers, uh, your name is also mentioned there that there are expressions that you also organize such things in the statement minutes etc. This is the reason I called you and bothered you, I wanted to consult with you and ask you. We're doing a news article about these claims, that's why I called", Riza Sarraf: "you may go and make your news as you wish, we will give its answer at the court."

It is understood from the conversation that Bugun Newspaper reporter Kamil Maman contacted Riza Sarraf, told him that he has documents in his possession about the tax audits, that the matter goes to him, he wishes to write news about the topic and that he wants to consult with Riza Sarraf about the matter, Riza Sarraf in return tells him that he will answer at the court.

TK:2357242730 - 10/6/2013 6:01 PM Riza Sarraf- Abdullah Happani conversation:

Riza Sarraf: "I'm saying, when did he see you last?", Abdullah Happani: "a week ago, in fact what's his name said I'm gonna retire from the Social Security bro if he pays his military premium. I gave him 8 Thousand TL ... **he didn't leak it, that's absolutely certain**", Riza Sarraf: "**who else could leak it?**", Abdullah Happani: "**well, that Orhan etc.**", Riza Sarraf: "the man has the proceedings in his hand, the press guy... **Do you think that Orhan gave it to him?**", Abdullah Happani: "**that's my guess, it's possible, I don't want to blame him wrongly, but I mean, he's a man who tried to record Adem's voice, if he has such an opportunity, he would do it.**"

It is understood from the conversation that, they guessed that the subject matter tax audit and the related documents could have been given to the reporter by Adem Gelgec and the Police Chief Orhan Ince.

TK:2357353282 - 10/06/2013 7:01 p.m. Riza Sarraf - Ahad Khabbaz Tamimi conversation;

Ahad Khabbaz Tamimi: "they're gone, they left just now", Riza Sarraf: "do you know what I was gonna say to him?... if you say I didn't do it, Orhan did it, you son of a bitch, how would Orhan get this information if you have not given it to him?", Ahad Khabbaz Tamimi: "I already said that, I did... I said, look, let me tell you, Riza said to me like this, Riza told me, it's not his doing, it's Orhan's doing... Adem has told everything, who, dishonorable man, see who you've become friends with, he turned puce, thank God", Riza Sarraf: he knows what he talked about ... **LET ME FUCK THAT ORHAN UP, BE PATIENT. APPARENTLY HE DIDN'T LEARN HIS LESSON ... FROM THIS POINT ON, I'M GOING TO GET HIM LOCKED IN A DUNGEON ... WAIT AND SEE AND BE PATIENT UNTIL MORNING.**"

It is understood from the conversation that Ahad Khabbaz Tamimi spoke to Adem Gelgec about the subject; accordingly, they are suspecting that Orhan Ince is behind this leak. Riza Sarraf said Orhan Ince whom he had got transferred out of the city has not learned his lesson, and he will do him bigger harm.

After this conversation it is understood that Riza SARRAF started talking to the ministers he's connected with about this topic.

TK:2357361167- 10/06/2013 7:13 p.m. Riza Sarraf- Mustafa Behcet Kaynar conversation:

Riza Sarraf: "thank you, are you in Istanbul?", Mustafa Behcet Kaynar: "oh, no, Ankara", Riza Sarraf: "is the gentleman in Ankara as well?"

From the conversation, it is understood that Zafer Caglayan is in Ankara.

Thereupon, immediately,

TK:2357366348 - 10/06/2013 7:16 p.m. Riza Sarraf- Baris Guler conversation;

Riza Sarraf: "Are you in Istanbul?", Baris Guler: "no, I'm in Izmir, I'm coming back this evening... But my ticket is for 11 p.m.", Riza Sarraf: "uh, no, I need to convey something to you immediately, who is with you?", Baris Guler: "no, no, I just left the table, I'm listening to you", Riza Sarraf: "no, no **ring me from a different number, I'll call you back**", Baris Guler: "**huh, a different number, okay, I understand, alright.**"

From the conversation, it is understood that Riza Sarraf asked Baris Guler to ring him from a different number, that he would call him back from yet another number; this way, the individuals were trying to counteract against the Judiciary Operations within the awareness of the irregularity of their actions.

Immediately after the phone call, Riza SARRAF and Baris GULER talked to each other from different phone numbers, Riza Sarraf informing him about the news, and that information was provided by Orhan INCE; Baris GULER in return relayed the situation to Muammer GULER. Because;

TK:2357385538- 10/06/2013 7:24 p.m. Riza Sarraf- Muammer Guler conversation;

Muammer Guler: "**Baris called me, I was talking to Baris** ... who is that reporter that called you?", Riza Sarraf: "well, it's a police reporter, this friend talked about a few things... that there's a new audit by the Ministry of Finance... he said that there are companies, transactions were done through those companies, you're behind those transactions, what do you say to that, he asked me. I told him to make whatever news he wished, my lawyers would give necessary explanations in that hearing", Muammer Guler: "**okay, okay, DOES THIS HAVE ANYTHING TO DO WITH ORHAN**", Riza Sarraf: "**OF COURSE, ORHAN HAD IT DONE** that's what he wants done", Muammer Guler: "no, no, how do you know? Did he tell you himself or is it just like you know?", Riza Sarraf: "he didn't tell me himself, I have the news of it, I have detailed knowledge that he had it done", Muammer Guler: "**WELL, THAT INGLORIOUS THERE ... THERE HE'S DOING IT FOR HAVING HIM EXILED** this is what I'm gonna do, do you know the kid that called from there?", Riza Sarraf: "I know, I have his number honorable Minister, his number, he called me on my own number", Muammer Guler: "huh, police reporter, well, tomorrow, I'll **investigate from that place's owner and ask that a police reporter called Mr. Riza, what is this?**", Riza Sarraf: "no, they're gonna publish this news, I'm saying this, **THEY MUST NOT PUBLISH THE NEWS, BECAUSE, I MEAN, HOW DO I PUT THIS, THIS WILL DAMAGE OUR BUSINESS LIVES.** The news, we're gonna prove it the next day, there'll be an offer but it'll be too late Mr. Minister... there's no accusation, the man wants to make news, he can't make any accusations, because we've not committed any crimes for him to accuse us... **I mean, remember those companies the Treasury is investigating.... he's heard that I'm behind those companies, he's got the speculation**", Muammer Guler: "Gosh, that's what I'm talking about **I'm talking to that place's owners, the newspaper's bosses, I think the person**

you're talking about is Fatih Karaca", Riza Sarraf: "of course, of course, their boss is Mr. Fatih", Muammer Guler: "I'll call Fatih myself."

From the conversation, it is understood that Baris Guler conveyed the developments to Muammer Guler, they think that it's Orhan INCE who leaked the news to the reporter, Riza Sarraf is very much against getting the news story published, Muammer Guler said that he would talk to the newspaper officials and close the matter.

TK:2357414829- 10/06/2013 7:43 p.m. Riza Sarraf- Muammer Guler conversation;

Riza Sarraf: "**the name of the reporter is Kamil ELIBOL**", Muammer Guler: "huh, that's interesting, he must be Nuri ELIBOL's son, well, Nuri ELIBOL had asked for an appointment from me. He wanted to get in the middle in his area, I digress but, this man named Nuri ELIBOL asks for an appointment from me, this Kamil might be his son", Riza Sarraf: "Who is Nuri, honorable Minister?", Muammer Guler: "Nuri ELIBOL is also a reporter", Riza Sarraf: "**This is Orhan INCE's thing honorable minister, I'm telling you... Well if this news could be stopped in some way, it would be great honorable Minister**", Muammer Guler: "**yes, yes, yes, we're trying to stop it, yes, okay, okay**", Riza Sarraf: "that's possibly **that what's his name's man, Orhan INCE's.**"

It is understood from the conversations that even though the name of the reporter is Kamil Maman, because of similarities in the name, and because an individual named Nuri Elibol who sought for an appointment to talk to Muammer Guler in regard to Orhan Ince, they came to the conclusion that the reporter might be Kamil Elibol and they said that Orhan Ince is behind all this business.

TK:2357486320 - 10/06/2013 8:23 p.m. Muammer Guler- Riza Sarraf conversation;

Muammer Guler: "**I spoke with the Bugun Newspaper's Editor in Chief, Erhan BASYURT... I spoke to him,** I spoke to him, and he said that there's no such news yet, but it is in the preparation stage. I said that this is discrediting, such a thing, such news wouldn't be constructive for the company's thing. They have something different as far as I understand, the boy's provoking them", Riza Sarraf: "that's for sure, I heard that he was gonna make this news 10 days ago, that this boy wants to do this", Muammer Guler: "**no, I think it may be his father, Nuri Elibol, he wrote to me about Orhan's transfer etc, and I didn't give him an appointment to him... now I'm gonna give to this one, he's gonna say LOOK I SAVED YOUR MAN JUST BY TRANSFERRING HIM, BUT IF YOU KEEP PUSHING, IF I PUT IN OPERATION THAT HE'S PREYING ON SOME PLACES, THIS MAN WOULD BE GONE FROM THE JOB, THEREFORE TREAD LIGHTLY... IF HE GOES ANY FURTHER, YOU CAN SAY, BROTHER, HE WAS PREYING ON ME, HE ASKED FOR A BRIBE FOR THIS AMOUNT... NO, IF HE TAKES THIS ANY FURTHER, I CAN TAKE COUPLE OF LINES OF STATEMENT FROM YOU, AND GET IT PROCESSED THE SAME DAY AND GET THE SON OF A BITCH KICKED OUT OF HIS JOB**", Riza Sarraf: "**okay, okay, that works, you go discuss, and let me know on Tuesday, on Tuesday, I'll go on Tuesday, I have already give a couple of lines of statement the other day, I'll go and give it more more time...** I have said it then, that he asked for 1 Million Euros of money... of course the threat is in my statement, the threat incident that I conveyed through my attorney at the police headquarters, in fact, I'll go even further. **Honorable Minister, wasn't my statement at the Public Security?.... he's got the same photocopy of the statement in his hands... meaning the document leaked to him from within**", Muammer Guler: "yes, yes, I'm gonna do something like this, I'm gonna have his man summoned, and tell him, look, if you take this business any further, I can do about this man, maybe that's what they're trying to prevent, let's see now what they

did about him... I'll take a look at that, when did they take your statement?", Riza Sarraf: "my statement, it's been a while, they took my statement 1 month ago, on that threat incident, but the document related to that is in his hands", Muammer Guler: "no noI wouldn't believe that they'll have a new thing like that, we don't know it like that ... but, I call that Nuri Elibol, since he's this Kamil's father, I'll tell him that you're making a mistake, you won't find anything from this side **THIS MAN, IF YOU BEHAVE THIS WAY, I WILL HAVE HIM FIRED FROM THE JOB** **he only saved himself with just a transfer, however, it's not certain what will happen since there's an investigation about him.**"

It is understood from the conversation that Muammer Guler spoke to Bugun Newspaper official Erhan Basyurt. He also said that he could say to Nuri Elibol that he has Orhan Ince transferred before, if he continues his animosity, he could lose his job, in fact a couple lines of statement could be taken from Riza Sarraf where he states he tried to extort money or asked for a bribe then putting it into process and ensure that he gets kicked out of his job.

TK:2357513247 - 10/06/2013 8:36 p.m. Riza Sarraf- Ahad Khabbaz Tamimi conversation;

Riza Sarraf: "**the business is solved, it's possibly Orhan's doing**", Ahad Khabbaz Tamimi: "I'm telling you, it's his doing, don't be suspicious of any other man... it's his doing, it's not any other man's doing", Riza Sarraf: "**I TIED THE END OF IT... WHENEVER HAPPENS, HE'S IN MY HANDS.**"

It is understood from the conversation that Riza Sarraf stated that Orhan Ince is in his hands due to his relationship with Muammer Guler.

TK:2358109451 - 10/7/2013 10:22 AM Riza Sarraf- Abdullah Happani conversation:

Riza Sarraf: "now, look he was exiled to a different place you know... then he filed a complaint and contested, he came to another place not Adana but someplace closer, to Zonguldak... okay? let this one uh, **I HAD HIM EXILED to a faraway location, okay?**", Abdullah Happani: "**but it would be better if this doesn't get on the news, what if he does?**"

It is understood from the conversation that following Orhan Ince returning to Istanbul after a court decision, he was exiled again by Riza Sarraf.

TK.2358505220 - 10/07/2013 2:02 p.m. Individual X – Orhan Ince conversation:

Orhan Ince: "**WE'VE LEARNED THAT THE RICH BUSINESSMAN HAD ME TRANSFERRED**, we told about that, told about the incidents, told about the subjects **that subject that will be reflected to the press these days, that subject is that way**", Individual X: "you're saying that there is a topic that will reflect to the press, is that it?", Orhan Ince: "to the press, it will reflect into the press about that man, I mean, it's about that man... how he swindles the government."

It is understood from the conversation that, the news was leaked to the press by Orhan Ince and also he learned that he got transferred by Riza Sarraf.

TK.2359171774 - 10/7/2013 7:08 PM Riza Sarraf – Abdullah Happani conversation:

Riza Sarraf: "can you read the mail from the phone...**read the news they want to print, they said that to not to print, we want a couple of million**", Abdullah Happani: "wow, they're haggling,

huh. What did you say then?", Riza Sarraf: "this is a little short, let him add some more on the top. **As soon as this news comes out, I'll go to the prime minister, let him know, I will definitely go**", Abdullah Happani: "let me read."

TK.2359189026 - 10/07/2013 7:13 p.m. Muammer Guler – Riza Sarraf conversation:

Muammer Guler: "I, that... there was a man seeking for an appointment, I called him on Thursday, he'll be here on Thursday...", Riza Sarraf: "Honorable minister, they now delivered the text some way... if I get a chance, I will go to the honorable Prime Minister... because that's how much they disturbed me", Muammer Guler: "sons of bitches, the inglorious bastards", Riza Sarraf: "he sent me the text, let me send it in a mail, take a look at it and read the content... following that he says, give me 1 Million so that I won't print this or I will print it as is, 3 months ago, I gave a statement at the police station, that Orhan and co... asking for 1 million from me. Now they sent me the text, and they're saying that if you give one million, we won't print it, if they don't get 1 million, they will print it... **if you have a good relationship with the bosses, I think you should tell them, if you know them**", Muammer Guler: "**I will talk to the bosses, but heads up, this matter is going up to the Prime Minister** ... these men will use you, will use your newspaper, they're trying to do such a thing, just FYI."

From the conversations, it is understood that the reporter asked for 1 million from Riza Sarraf not to publish the news.

TK.2359234616 - 10/07/2013 7:23 p.m. Abdullah Happani – Riza Sarraf conversation;

Abdullah Happani: "well, about this article ... **they provided very strong information, meaning below companies etc.... AMONG THEM THERE ARE THOSE THAT BELONG TO US, WHEN I SAY BELONG TO US, YOUR COMPANIES, NEVER MIND ABOUT THE OTHER ONES... banks are correct**", Riza Sarraf: "page long money transfer has been determined, monies are mixed, how did they determine 87 billion, anyway... **wait, it says right here that, wait a minute, after the claims that the privileged businessmen in Iran who became Turkey's star in gold export, the Euro obtained with low rates purchased gold in Turkey to finally turn them into cash in their own market put the Ministry of Finance into action. The Ministry of Finance started examining the earnings and evidences that reaches the Ministry, Presidency and Prime Minister's Office in December of 2012. The tax auditors have arrived to a terrible money laundering traffic and the name of Riza Sarraf who is married to Ebru Gundes ... it says 2012, do you realize that?... the gold trade existed in 2012**", Abdullah Happani: "**yea, right, it started in February of 2012** ... well, those matters, for example those Turkish companies are known by Adem", Riza Sarraf: "he may know part of it, he won't know it to that extent, he won't go digging deep, **THEY MAY HAVE LEARNED IT FROM THE ACTIVE**", Abdullah Happani: "**it could be from the active, but how did they learn it from active?**", Riza Sarraf: "**my departed grandfather had a saying, it's a bit lewd but, he said... shit won't stay put in an ass ready to poop** ... wait a little bit, wait a little bit, you never know what will happen... you can look from a different angle, the newspaper's bosses could go, the business would change... **he said he's gonna call the boss right now**", Abdullah Happani: "**THE INTERIOR MINISTER, IF THE MINISTERS ARE PRESSURING HIS BOSSSES, I THINK THEY CAN STOP IT.**"

It is understood from the conversation that, there are a lot of details in the documents subject to the news. It contains information about the activities discussed under the title of (Old System) and there is information that these activities were organized by Riza Sarraf and as a result of the interference by the Interior Minister to the newspaper, they said they wouldn't publish the news.

TK.2359264668 - 10/07/2013 7:45 p.m. Riza Sarraf – Sedef conversation;

Sedef: “**well, Zafer and co, wouldn't they do something**, I mean shouldn't you speak to them first, wouldn't that be you know?”, Riza Sarraf: “in order to talk, I need to go to Ankara... this is not a telephone matter”, Sedef: “**I'm gonna tell you something, something I've heard of, let him tell you when he gets here, I mean from that thing THERE MAY BE PEOPLE WHO ARE PUT OFF BY YOU... FROM THE GOVERNMENT**”, Riza Sarraf: “**do you mean, from what's its name, the ministries?**”, Sedef: “uh huh, uh huh, uh huh”, Riza Sarraf: “**you mean, are you saying that they're doing this?**”

TK.2359354746 10/07/2013 8:36 p.m. Riza Sarraf – Sedef conversation:

Riza Sarraf: “I will make a decision between going or not going tomorrow, what did you exactly hear?”, Sedef: “my dear, there's this situation, uh, those ones, uh, the Finance Minister isn't someone we know, it's not him right, which one, you know?”, Riza Sarraf: “no”, Sedef: “yes and that and a few people around him...” Riza Sarraf: “**Ali Babacan**”, Sedef: “**I don't know who he is, ugh, they told me the name, but I can't exactly, I mean, let me not guess now, the Finance Minister and the ministers, in a few things, you know, they talked in their dialogues that you're too much of, then uh, a lot of, you know, your dialogues cut a swath, then they, you know felt an unease towards you, I guess they had some things, reservations about you, they reached among themselves, I think those kinds of things**”, Riza Sarraf: “**of course dear, that exists among them**”, Sedef: “one of our best friend's nephew, what's his name, this economy thing, reporter. Later, he worked for NTV, then from NTV he went abroad... you understand that's what they said...**APPARENTLY THEY WERE SAYING THAT THERE WASN'T SUCH A MAN BEFORE, WHERE?**”, Riza Sarraf: “but he came and became what he is by marrying Ebru”, Sedef: “**no, okay, but, I mean there was that much, from that much stuff, I'm telling you what I've heard, I don't know, that's how I explained that thing anyway, he always had it, his family had it, he mostly had foreign businesses, etcetera... the man's infrastructure exists, he has money, well, later he continued that way, the same way, that thing becomes that, but they say that there wasn't such a thing before, because it's evident that you found us, you know people with financial, spiritual things, even if the public didn't know the names, they know... do you understand what I'm trying to say**... for that reason, apparently there's a situation like where did this come out of? Let's do something, check it out, but I don't know.”

From the conversations it is understood that an individual named Sedef said that she heard that Riza Sarraf's rapid rise grabbed the attention of some ministers such as Ali Babacan and they had suspicions that Riza Sarraf's rise was due to the support he received from some of the ministers and this situation creates unease.

TK.2359398118 - 10/07/2013 9:00 p.m. Muammer Guler – Riza Sarraf conversation;

Muammer Guler: “**I called Fatih Karaca** now, he said bro how could such a thing happen, I said look, don't you print it, I, if the man files flagrant offenses, then you'll be disgraced. He said, bro, please, I beg you, I'll do what is necessary. I said one of their relatives, **there is a police chief**. This man was transferred and they're irritated about it. He said, look, there are the names of so many companies, **I have it in my possession. Nothing like this would happen**”, Riza Sarraf: “**honorable Minister, but this is related to him, related to Orhan Ince**”, Muammer Guler: “**I know, I know, his investigation is still continuing. I'll follow up on the investigation. I'LL SETTLE HIS HASH. BECAUSE IT'S**

NOW IN LEGAL...I'LL FINISH THAT SON OF A BITCH, YOU BE COMFORTABLE BROTHER.”

It is understood from the conversation that, Muammer Guler spoke to Fatih Karaca to ask him not to have the news article published, Riza Sarraf said that Orhan Ince is behind the news incident. Muammer Guler said that there's an ongoing investigation about Orhan Ince, and stated that “he'll finish him off” using that investigation.

TK.2359400196 - 10/07/2013 9:03 p.m. Onur Kaya – Riza Sarraf conversation;

Onur Kaya: “the minister will pass into the group. When he's passing directly, he can talk to you in your vehicle or at home; he says that we'll make a plan accordingly... you can call me again in the morning, direction to the home etc, I'll take care of it”, Riza Sarraf: “okay, if he's vexed, I can come another time... okay, alright, no, if he's irritated with someone else, he can blow up on us.”

It is understood from the conversation that Riza Sarraf is trying to get an appointment with Economy Minister Zafer Caglayan.

TK.2359444255 - 10/07/2013 9:24 p.m. Egemen Bagis – Riza Sarraf conversation;

Riza Sarraf: “I want to speak to honorable Prime Minister about the press matter but, before speaking to him, I want to get your opinion... I don't know how to go about it”, Egemen Bagis “so, you're saying you want to talk on the phone, talk now... or I'm gonna come to Istanbul on Wednesday”, Riza Sarraf: “it may be late then, let me tell you, the topic is not late right now, they called me from the Bugun Newspaper today... you know the threats are endless, they're flying in the air. They called me from Bugun newspaper... **you know we have businesses related to gold export, the gold exports to Iran...he said that a person named X told me that this man is under investigation, he had such and such amount of money transferred to his account from Iran, he hampered it, anyway, he said that do you have any relationship with this? what would you like to say about this topic? that's what the reporter asked me... I don't know someone named Elibol, I said that I have nothing to say, he said he's going to make it into a news story. I said whatever news you want to make, go ahead. My lawyers will do the necessary defense when the time comes. ...now the man sends me the text to take a look at it. He says either give me 1 Million dollars, or I'll publish this article. This is getting out of hand, I'm tired of it, I want to go to the honorable prime minister and put the article before him, and say, honorable prime minister, this is what he sent me, and in exchange of this, he's asking for 1 Million dollars to not to publish...the business I do is evident, the export I do helps to close the fiscal gap, either I don't do those, or get busy with these things...if I were to speak with the gentleman, do you think there'd be a problem?”, Egemen Bagis: “no, there won't be, I'm sure he's complaining about these... do you think his bosses are informed about this?, Riza Sarraf: “I don't know if his bosses have been informed about this. There was a Fatih District Deputy Police Chief, he comes and tries to extort 1 Millon from me in Euros. I went and filed a statement back then, two months ago, he's the one who is preying, he's preying. I'm sick and tired of dealing with them”, Egemen Bagis: “**bro, you need to call Muammer Guler, and tell him about it**”, Riza Sarraf: “**I called up and told him**”, Egemen Bagis: “**I say this my dear Riza, let me call Huseyin CELIK, he's our assistant general director responsible for media relations. He's also good friends with the owners of the Bugun Newspaper. Let me talk to him, and if necessary, let me have him get in touch with you**”, Riza Sarraf: “do you think there would be any problems with me going to the honorable prime minister?”, Egemen Bagis: “there wouldn't be a problem however, the only issue with the prime minister is that until you get an appointment, it may be too late, that's why I'm doing this...**did you speak to brother Zafer, I can get that if he's saying****

come on over”, Riza Sarraf: “I didn't talk to him, I'll go see him in Ankara tomorrow. I'll go and get an appointment with the honorable prime minister tomorrow”, Egemen Bagis: “I think you can get an appointment if you wanted...I'm coming back on Wednesday evening... you should speak to brother Zafer face to face...**I WILL TALK TO HUSEYIN CELIK NOW, AND TELL HIM TO CONTACT YOU.**”

It is understood from the conversation that, Riza Sarraf says that there will be news about the irregularities about him, that he was blackmailed by Orhan Ince. Egemen Bagis tells him to relay the blackmail issue to Muammer Guler, that he himself is abroad. In order for the Bugun newspaper to not to publish the news, he's going to talk to Huseyin Celik to reach out to Bugun newspaper.

In this conversation it is understood that Egemen BAGIS spoke to Huseyin CELIK about the topic, and Huseyin CELIK in return spoke to Bugun Newspaper's Ankara Representative Adem YAVUZ. Because later (*on the date of 10/09/2013 upon 500,000.00 sent to Egemen BAGIS arrived Egemen BAGIS's home. Following that*) TK.2374702814 - 10/12/2013 7:28 p.m. Egemen Bagis – Riza Sarraf conversation;

Egemen Bagis: “**THANK YOU SO SO MUCH FOR THE THING, YOU OVERWHELMED ME**”, Riza Sarraf: “Please, think nothing of it, my honorable minister”, Egemen Bagis: “**meanwhile did Hüseyin Celik call you bro?**”, Riza Sarraf: “he didn't my honorable minister”, Egemen Bagis: “he didn't call?... **because Bugun Newspaper's Ankara Representative Adem Yavuz spoke to my press advisor. He said that we received warning from Mr. Huseyin, we also received warning on the same topic from Mr. Zafer as well as Mr. Muammer, uh huh, he did** “, Riza Sarraf: “oh, they called him directly then”, Egemen Bagis: “later I have also given your number to Huseyin Celik.”

It is understood from the conversation that Egemen Bagis has made efforts about the matter, it's also understood that Muammer Guler also made efforts.

TK.2359835116 - 10/08/2013 08:20 a.m. Riza Sarraf – Onur Kaya conversation;

Onur Kaya: At around 8 thirty, 9 I'll be there. If you could be there quarter till 10, because I will tell the ones in the house, so that they can let you into the house”, Riza Sarraf: “okay, I should try to be there at 10.”

TK.2359839995 - 10/08/2013 08:31 a.m. Message sent by Onur Kaya – to Riza Sarraf:

“Alacaatli Mah. Gama cad. Gama sitesi NO:81 (Old No:13) cayyolu”

TK.2359880582 - 10/08/2013 09:23 a.m. Onur Kaya – Riza Sarraf conversation;

Onur Kaya: oh good, if you could be here within 15 - 20 minutes, because I'm going to tell the attendant in the house, he's going let you in”, Riza Sarraf: “okay, okay, alright.”

Thus, it's understood that Riza Sarraf and Zafer Caglayan have met and had touched bases.

Upon this meeting,

TK.2360060652 - 10/08/2013 11:24 a.m. Riza Sarraf – Abdullah Happani conversation;

Riza Sarraf: "I'm meeting, but I will meet 3 - 4 people. I'm meeting them one by one...**I'm gonna meet with the Finance Minister**", Abdullah Happani: "**ha, you're not thinking of meeting with the big bro, are you?**", Riza Sarraf: "**I'm gonna meet with the Finance Minister**... I'm gonna tell him that if there's such an investigation, let's bring our ledgers. If not necessary, if there are question marks, let's remove them. The trade we do is right here, everyone knows about it", Abdullah Happani: "**that thing, for example if you get asked something about the phone? ... would it be enough to have it turned off?**", Riza Sarraf: "**go ahead and have it turned off now**", Abdullah Happani: "**if you were to say that to him, for example, it is evident that you know this man. He transferred money from your account... for example brother, this man is in a victim situation, he was sick a year ago, I had him get a surgery done. The hospital records are clearly evident. After he had the surgery, I gave my company's line, I also gave him a phone, a line from my company, I'm also providing a monthly small amount of help. I do this for everyone, I do this sort of thing for a lot of people**", Riza Sarraf: "**we'll look at it, and dress it up a bit**", Abdullah Happani: "I mean in the end, you had this man get his surgery done, the place the surgery was conducted is evident, I've known this man from the market from past periods. When I heard he was sick in a critical condition, I took him, had his surgery done immediately, had it done two times. And in that situation, to support him, I gave him a line from the company and the company ...**you'll say that you gave it during the hospital period, then when necessary I gave him small payments monthly, everybody asks for some help, I provide scholarships, you can say that this is what I give him.**"

TK.2360071378 - 10/08/2013 11:30 a.m. Riza Sarraf – Abdullah Happani conversation;

Abdullah Happani: "**did bro suggest that I speak to the Finance Minister?**", Riza Sarraf: "**uh huh**", Abdullah Happani: "so, did you speak to him?", Riza Sarraf: "**I did, I did, I presented it to him, and he found it favorable.**"

It is understood from the conversations that upon Riza Sarraf talking to Zafer Caglayan, they've decided that he speaks to Finance Minister Mehmet Simsek instead of the Prime Minister. Before this meeting, Riza Sarraf instructed to have the phone line used by Adem Gelgec canceled with fear that it may draw Mehmet Simsek's attention since one of the claims on the news text is that Adem Gelgec's phone is registered to Riza Sarraf's companies. Because, it is evaluated that Riza Sarraf would be giving an explanation to Mehmet Simsek whether he had any connection or acquaintance with his staff member Adem Gelgec.

TK.2360217379 - 10/08/2013 12:49 p.m. Riza Sarraf – Baris (Interior Minister's son) conversation:

Riza Sarraf: "I'm in Ankara, yes, I want to pay him a visit", Baris: "I'm in Ankara as well, welcome, let me entertain you, and when mr. minister arrives, we can right away meet him"

TK.2360244254 - 10/08/2013 1:03 p.m. Riza Sarraf – Baris (Interior Minister's son) conversation:

Baris: "Mr. Minister is waiting", Riza Sarraf: "alright"

Thus, it is understood that Riza Sarraf has met with Muammer Guler about the matter.

TK.2360334577 - 10/08/2013 1:47 p.m. Riza Sarraf – Edip conversation;

Riza Sarraf: "I am now with the honorable Minister... Edip: "where are you? Are you at Mr. Zafer's?", Riza Sarraf: "no, I'm with honorable Mr. Muammer, our minister... he asked, was he able to get it, what did he do?... he said let me call", Edip: "I'll talk to him now", Riza Sarraf: "We also spoke to Brother Zafer... he too said it, go talk to him, then come and visit me."

TK.2360346797 - 10/08/2013 1:53 p.m. Riza Sarraf – Edip conversation:

Riza Sarraf: "bro, I'm sorry, I bothered you... our honorable Minister would like to talk to you", (*Muammer Guler is also added into the conversation*), Muammer Guler: "Mr. Riza is a very valuable friend of us, our brother", Edip: "exactly, you're the same. I was meaning to come to you with a matter, in fact... Let me call Baris, and we'll come at a time you're available."

TK.2360534533 - 10/08/2013 3:24 p.m. Edip – Riza Sarraf conversation:

Edip: "My dear Riza, he's waiting for us within the next half hour, within half an hour", Riza Sarraf: "let me go to the Ministry of Finance directly", Edip: "half an hour, you can get there within fifteen minutes, I'm leaving here now... we'll meet at his private secretary's there."

It is understood from the conversations that an individual named Edip has intermediated a meeting between Finance Minister Mehmet Simsek and Riza Sarraf. His intermediary duty was secured by Zafer Caglayan and Muammer Guler.

TK.2360560959 - 10/08/2013 3:36 p.m. Abdullah Happani – Riza Sarraf conversation;

Abdullah Happani: "**I had the line canceled bro** he got himself a new line, he sent me a message, saying this is my new number hadji bro... I said, okay bro, I recorded it, we'll talk later, he said okay bro, I kiss your hands, and that was that in our messaging", Riza Sarraf: "okay, good, talk to you later."

It is understood from the conversations that, in order to show that Riza Sarraf had no relations with the irregularities claimed in the news story, the phone line used by Adem Gelgec belonging to Riza Sarraf's company has been canceled off.

TK2360583204 - 10/8/2013 3:47 PM Riza Sarraf – Abdullah Happani conversation:

Riza Sarraf: "I'm gonna ask you that, this Safir, how much export did it do in 2012?", Abdullah Happani: "in 2012? Let me find out and get back to you immediately. Let me ask accounting", Riza Sarraf: "ask about its profits, and tell me 2013 as well... Message me about 2012 and 2013 right away."

It is determined from the conversations that Riza Sarraf asked Abdullah Happani about the real commercial activities of the companies and their profit information, and he planned to advertise it to Mehmet Simsek.

TK.2360585984 - 10/08/2013 3:48 p.m. Abdullah Happani – Riza Sarraf conversation;

Abdullah Happani: "We're not bad in Volga either, I mean we've closed the third quarter for example 4.. 4 Million 818 thousand is our profit with Volgam", Riza Sarraf: "no, that thing, the export", Abdullah Happani: "**NO EXPORT, THESE ARE ALL FOOD**", Riza Sarraf: "okay, how much Volgam", Abdullah Happani: "4 Million 818 thousand profit from the third quarter alone.

Meaning I'll pay 962 Thousand TL tax from there for a temporary period, I'm also taking out those, eliminating", Riza Sarraf: "okay, okay, fine"

It is understood from the conversation that Abdullah Happani doesn't account fictitious transit food trade performed through the company named Volgam as export.

TK.2360597306 - 10/08/2013 3:54 p.m. message sent by Abdullah Happani – to Riza Sarraf:

"Export conducted in 2012: 10,265,276,391 TL, paid taxes: 890,402 TL" stated as such.

TK.2360617308 - 10/08/2013 4:03 p.m. message sent by Abdullah Happani – to Riza Sarraf:

"2013: export: 4,000,712,161 TL, paid taxes: 749,287 TL" stated as such.

Thus, it is understood that Riza Sarraf has spoken to Finance Minister Mehmet Simsek.

TK.2360685714 - 10/08/2013 4:35 p.m. Riza Sarraf – Onur Kaya conversation,

Riza Sarraf: "**my meeting is over with my honorable minister** where can I meet...I left the Ministry of Finance", Onur Kaya: "You left the Ministry of Finance, come here directly", Riza Sarraf: "okay, to the Ministry of Economy?"

It is understood from the conversation that Riza Sarraf has had a meeting with the Minister of Finance Mehmet Simsek, and following that meeting, he went to the Ministry of Economy to meet with Zafer Caglayan again.

TK.2360889520 - 10/08/2013 5:50 conversation;

Riza Sarraf: "he said this is phony, this is for blackmail anyway. But took a **photocopy of it and he will also ask MASAK but he didn't tell me. He said it to the friend who took me there. He said, let me ask MASAK what this thing is**", Abdullah Happani: "so, he's going to investigate it", Riza Sarraf: "man, MASAK is subject to him... **DO YOU THINK IT WAS A BAD IDEA OR A GOOD IDEA TO TALK TO HIM?**", Abdullah Happani: "**Well, you know he took the photocopy of it, that's what may be good or bad... HE WILL SAY YOU MUST BE CERTAIN TO CHECK THIS THING OUT, meaning your companies there are definitely going to be investigated. Aha, that's that. WHEN THIS NEWS WAS PUBLISHED, THE DANGER ABOUT YOUR JOB WAS THIS ANYWAY, AND YOU HAVE JUST INFORMED THE HIGHEST AUTHORITY WITH YOUR OWN HANDS**... I mean, if he finds it necessary to investigate, he'll do it", Riza Sarraf: "do you think he would find it necessary?", Abdullah Happani: "would he find it necessary? he would definitely get information from certain institutions", Riza Sarraf: "he said he's gonna ask MASAK", Abdullah Happani: "I mean, he's going to inform MASAK of something naturally, you know to the auditors, he'll say, examine this", Riza Sarraf: "**Well, do you think it was good or bad?**", Abdullah Happani: "**no, there are no good results here**, but would there be a bad result, I mean for example, the stress we've gone through in the last two days, plus this thing doesn't add anything new as something positive", Riza Sarraf: "**YOU KNOW THAT THEY HAVE A THING WITH ALI BABACAN. THEY HAVE THE SAME MIND SET. MEANING NEITHER ONE OF THEM ARE INTERESTED IN THE EXPORT FIGURES, THEY DON'T GET TOO HAPPY, YOU KNOW... He didn't take the paper at first but took it later, I mean after he exited**", Abdullah Happani: "We have to get ready to get the ledgers to be examined ... Man, nothing is gonna happen from our end. What would happen? In the end, like I said they'll end up investigating the other

companies. **Ultimately, there's no escape from this business**...let's see, if, uh, he gives information to MASAK asks them to investigate, these aren't things that are accomplished in a short period", Riza Sarraf: "**HE'S A STRANGE PERSON, LET ME TELL YOU. HE'S NOT LIKE THE OTHER ONES...They told me about him before I went to see him. Let's wait and see... It's not good that he took the paper.**"

During the conversation, Riza Sarraf and Abdullah Happani were evaluating whether it was good or bad to talk to Finance Minister Mehmet Simsek, that saying that they were concerned about the different attitude they received from him when compared to the other ministers, they were as aware of Ali Babacan as they were of Mehmet Simsek, because Mehmet Simsek took the news text that was going to be published about Riza Sarraf and told him that he was going to have the subject investigated by MASAK, that they interpreted it as "they informed the highest authority with their own hands", and as a result they were thinking that the meetings weren't going to bring out a positive result.

Subsequently,

TK.2361009343 - 10/08/2013 6:59 p.m. Riza Sarraf – Ruchan Bayar conversation;

Riza Sarraf: "**I went to see the Finance Minister...he's a bit cold**", Ruchan Bayar: "**well, HAS THERE BEEN ANY STUDY AT THE INTERIOR MINISTRY FROM ANY OF THE INTELLIGENCE (AGENCY) OR ANYTHING LIKE THAT?**", Riza Sarraf: "**there's nothing, no**", Ruchan Bayar: "**there's no such information, IF THERE WAS ANY, YOU WOULD HEAR IT FROM THE FIRST PERSON**", Riza Sarraf: "**they're not here, I spoke to him as well today**...oh, he read the text I gave him, and was surprised. After I left, right when I was at his private secretary's he asked for a copy of the text. **Apparently, he's going to ask Masak**", Ruchan Bayar: "**you know, there's such a thing**", Riza Sarraf: "**I didn't get whether it was a positive or a negative thing**", Ruchan Bayar: "**bro, I think you should just let well alone be**", Riza Sarraf: "**No, I'll let it be but, I don't know where that end would go**", Ruchan Bayar: "**IT WOULD HAVE BEEN BETTER IF WE HAVEN'T DONE IT MAYBE**", Riza Sarraf: "**DO YOU THINK THE SPARK CAUSED A FIRE?**", Ruchan Bayar: "**MAYBE WE WOKE UP THE SLEEPING THING, MAYBE, I HOPE THAT IT'S NOT WHAT WE DID**", Riza Sarraf: "**well, let's assume it happened, what would happen? the worst would be they'd examine ours**", Ruchan Bayar: "**there's no problem with ours, bro. They'd examine the other 35 companies as well if there's a claim...but, we have 3 companies that tie us up; we have Are, Royal... they'll fine us a little bit for the irregularities if there's something, if we forgot a document process etc. Other than that, there's nothing bro, other than the magazine aspect of it...**I spoke with Abdullah. Even if we get nothing, let's unload some of your real estate.**"**

*During the meeting, Ruchan Bayar asked whether the Interior Ministry started a study about them within the body of Intelligence (Service), Riza Sarraf said that there wasn't. Upon that answer Riza Bayar said that he could hear it if there was such an investigation from the first pair of lips meaning their relationship with Muammer Guler. When Riza Sarraf said that Mehmet Simsek was going to have MASAK do an investigation about them, Ruchan Bayar responded, "**IT WOULD HAVE BEEN BETTER IF WE HAVEN'T DONE IT**" "**WE HAVE WOKEN UP THE SLEEPING THING**" and then Riza Sarraf commented about this situation "**DO YOU THINK THE SPARK CAUSED A FIRE?**" Thus the individuals were alarmed with the concern that the irregularities they've committed would come to light.*

TK.2360895950 - 10/08/2013 6:11 p.m. Riza Sarraf – Muammer Guler conversation;

Muammer Guler: "were you able to go to the Ministry of Finance?", Riza Sarraf: "I went, and met the gentleman", Muammer Guler: "**There has been another development. Fatih Karaca called me, and I took over the matter**", Riza Sarraf: "**I visited my honorable minister Mr. Zafer, he too has called him**", Muammer Guler: "okay, he called me and said as a response that, he's handling the situation, I brought all the documents. Nothing will happen without my control, don't worry. I'm informing you, okay?", Muammer Guler: "**About the matter of Orhan; I'm already following up on it, don't worry about it, and don't do anything about that matter**", Riza Sarraf: "my honorable minister, that's the actual important topic, it's more important than anything else", Muammer Guler: "**okay daddy, that subject is my job, that's your bro's business, don't worry about it...YOU DON'T WORRY YOURSELF ABOUT IT, I WILL MAKE THAT SON OF A BITCH PAY FOR WHAT HE MADE YOU SUFFER TEN FOLD. DON'T WORRY YOURSELF.**"

*From the conversation it is understood that Muammer GULER spoke to Fatih Karaca who is an official with the Bugun Newspaper, and that the news isn't going to be published. He stated that he is following up on the investigation about Orhan INCE. When Riza SARRAF indicated that this subject is very important, Muammer Guler said to him, "**THAT SUBJECT IS MY JOB**" and "**I WILL MAKE THAT SON OF A BITCH PAY FOR WHAT HE MADE YOU SUFFER TEN FOLD; I WILL MAKE HIM SUFFER**" indicating what he would do about Orhan Ince (he would make him suffer profusely) and he took this upon himself as a duty.*

TK.2361353064 - 10/08/2013 10:08 p.m. Zafer Caglayan – Riza Sarraf conversation;

Zafer Caglayan: "right after you, we left, uh, at around 5, what's his name called, Fatih called. He said I spoke to him. I said okay. I mean on this topic, then at around... **7, Akin called... he said well, bro, we did such a thing, we want to do this very well without involving the other side. I said, Akin, whatever you want to do, do it, but I told my opinions, I mean, I don't know if you still have intentions on this topic, I wouldn't know that, do you have a personal issue with them? have you ever taken them to court?**", Riza Sarraf: "I don't know them at all", Zafer Caglayan: "**well, I said, you can get together one day, but, I SAID I WOULDN'T WANT ANYTHING THAT COULD DAMAGE THE EXPORTS, BRO, YOUR WISH IS MY COMMAND, HE SAID. THIS IS AROUND 7... of course, of course dear, Akin called me, saying, bro, if you permit us, this is what we're gonna do. I told him my net opinion. i mean, you don't need to ask for permission, I have given my opinion, I said. When we get together again, we'll talk**", Riza Sarraf: "I mean, they called me after I got off my plane", Zafer Caglayan: "OK, that's why I asked the time of it. 1 hour after they spoke to me, they told you about it **which means THEY GOT MY MESSAGE, that's why I'm saying it.**"

From the conversation it is understood that Zafer Caglayan has spoken to Fatih Karaca and Akin Ipek. After Akin Ipek stated that, they want to publish the news story, Zafer Caglayan insinuating (sending a message), warned them not to publish the news, and stated that the message has reached to its destination.

Thus, the news to be published by the Bugun Newspaper about the irregularities in "the old system" established by Riza SARRAF has been stopped following Muammer GULER, Zafer CAGLAYAN and Egemen BAGIS's efforts per Riza SARRAF's request and following the talks they've had with the newspaper officials and the owner.

After having the subject matter news blocked from being published by the Bugun Newspaper altogether, Orhan INCE this time took the information to the Yeni Safak Newspaper to be published.

In the audio/electronic surveillance:

TK.2372278151 - 10/11/2013 4:28 p.m. Yakup Kocaman – Riza Sarraf conversation;

Yakup Kocaman: “I’m calling from the Yeni Safak Newspaper... we’ve received some documents, in it it says that they made complaints about you to the Treasury under your instructions, uh, or through the companies you work with, monies would come to Turkey from abroad, and no taxes were paid ... I, honestly didn’t want to do anything without asking”, Riza Sarraf: “let me inform you, I got a phone call from the Bugun Newspaper... I said do the news any way you want, we’re going to file a suit for damages about you, why, because... I have nothing to do with the subject matter. We’ve explained it to them. They too also reached the conclusion that I have nothing to do with them and **they didn’t print the news AT LEAST THEY DIDN’T USE THE PART THAT HAD ME IN IT**. If they do it, I’ll file a suit against them for the damages, but they didn’t do it.”

It is understood from the conversation that Yeni Safak Newspaper reporter Yakup Kocaman contacted Riza Sarraf. He stated that he has documents related to the tax audits in his possession, that he didn’t want to make a news article without asking Riza Sarraf. Riza Sarraf in return stated that Bugun Newspaper wanted to publish the same news story, however they decided against it, and at least they didn’t include the part related to him.

Riza Sarraf stated that the Bugun Newspaper didn’t publish anything about the news, and it’s been evaluated as he sent the message of “don’t publish the part about me”.

Meanwhile, Riza SARRAF communicated with Baris GULER through WhatsApp about the topic,

TK.2372293153 - 10/11/2013 4:33 p.m. Riza Sarraf – Baris Guler conversation;

Baris Guler: “**I was writing to you on WhatsApp Mr. Riza**”, Riza Sarraf: “the friend called from there, the newspaper... I said, well, last week Bugun newspaper came as well. It possibly came to you from there... we told them a few things about the topic and they arrived at the conclusion that it wasn’t related to us and they didn’t publish this news item”, Baris Guler: “**should dad call the Editor in Chief?... I’m asking if dad should call the editor in chief? I can have the Yeni Safak Newspaper’s Editor in Chief... I can have him call if you want** ... I can solve this, you take it easy. I learned that these ones are close to the government, therefore there’s no problem bro, I’ll have him tell them right now.”

TK.2372538511 - 10/11/2013 5:24 p.m. Baris Guler – Riza Sarraf conversation;

Baris Guler: “my dad wants the name of the reporter that called you”, Riza Sarraf: “Yakup Kocaman, Chief of Economics”, Baris Guler: “**my dad is gonna call the individual at the top.**”

It is understood from the conversation that Riza Sarraf informed Baris Guler of the situation, and Baris Guler in returned informed Muammer Guler. Muammer Guler would be talking to the official of the Yeni Safak Newspaper.

TK.2372974913 - 10/11/2013 7:51 p.m. Muammer Guler – Riza Sarraf conversation;

Muammer Guler: “**The CEO of Yeni Safak, and this Albayrak CEO just came out of a meeting, I found him and talked to him** ... I specially waited for him because Omer Bolat is our party's Central Executive Board of Directors Member... **Omer Bolat** is their CEO, Albayrak CEO.”

It is understood from the conversation that in order to not to have any trouble with the news, Muammer Guler discussed the matter with the parent company of Yeni Safak Newspaper, the Albayrak Companies Group CEO Omer Bolat.

Yeni Safak Newspaper image on the date of 10/13/2013



The news article published in the Yeni Safak Newspaper doesn't include Riza SARRAF's name or any of the companies' names, and there are no hints or referrals that could bring Riza SARRAF's name to the public's mind.

This situation grabbed the attention of Orhan INCE who wanted the news to be published,

TK.2376318998 - 10/13/2013 7:30 p.m. Individual X (05323861108) – Orhan Ince conversation;

Individual X: “your case... it happened, Safak made it into a headline. Didn't you read it?”, Orhan Ince: “**I read it, but THERE ARE NO NAMES, THERE'S NOTHING**”, Individual X: “no names”, Orhan Ince: “of course, what are these people”, Individual X: “but the man is the owner of that

company”, Orhan Ince: “**OKAY, BUT IT DOESN'T WRITE IT, IT DOESN'T EVEN TALK ABOUT THAT COMPANY, WHO'S WHO, WHAT'S THE CONNECTION?**”

TK.2376046652 - 10/13/2013 4:56 p.m. Individual X (05367153844) – Orhan Ince conversation;

Orhan Ince: “Got the Yeni Safak Newspaper, and reading it”, Individual X: “seriously?... is there anything in there?”, Orhan Ince: “**I don't know, they wrote something, incomplete things**”, Individual X: “it started blowing, blowing up already”, Orhan Ince: “**it'll blow up but, after we got poked at, what difference does it make if it blows up... they had a cursory mentioned of it, they couldn't mention any names.**”

It is understood from the conversations that Orhan Ince was unhappy about the incomplete news published which didn't demonstrate Riza Sarraf's relations in it and the sensation caused by his transfer could not be remedied with this incomplete news.

In this process, upon Muammer GULER's efforts and his promises to exert more pressure on Orhan INCE; it has been understood and also was discussed in (Money Delivery-14) as well as discovered through the physical and audio/electronic surveillance works that Riza SARRAF instructed Abdullah HAPPAANI to pay to Ozgur OZDEMIR, Hikmet TUNER and later through Baris GULER to Muammer GULER (*1,000,000.00 Dollars received from Mohammed ZARRAB for citizenship*) he gave a total of **3,500,000.00 (Three and a Half Million) Dollars**.

(7)

RIZA SARRAF USING THE ECONOMY MINISTRY PRIVATE SECRETARIES LIKE HIS OWN SECRETARIES

It has been understood by the works conducted that Riza Sarraf has used Onur KAYA, the private secretary of Economy Minister Zafer CAGLAYAN with whom he's in a bribery relationship as if he's his own secretary, making appointments from the agencies and the institutes through this authority using the influence of Zafer CAGLAYAN's office.

On the other hand, Riza SARRAF had 14,000.00 TL sent (the money was delivered by Ercan SAGIN) to the other private secretary Mustafa Behcet KAYNAR for Onur KAYA. It's been evaluated that the money was shared between the two private secretaries.

Start of the Appointment Works

TK:1704401485 - 10/6/2012 7:07 p.m. Riza Sarraf – Onur Kaya conversation;

Riza Sarraf: “Mr. Onur, I have a request of you. Could you **get me an appointment** from the Capital Markets Board (SPK) please? ...Capital Market, no, **Capital Market is Dry Capital Market**”, Onur Kaya: “SPK? Okay, okay”, Riza Sarraf: “it's very urgent, whenever there's availability first”, Onur Kaya: “With the SPK president?”, Riza Sarraf: “Yes, with the president please”, Onur Kaya: “okay.”

TK:1706467047 - 10/8/2012 12:09 p.m. Riza Sarraf – Onur Kaya conversation;

[PAGES OMITTED]

Riza Sarraf: "We have a personnel in the Chinese Consulate, but he had to go to China urgently. He was in China, he's coming tomorrow... the visa takes 1 week there, if it's possible to bother you, could you call them one day",

Onur Kaya: "okay, however, if you could have him email me the information such as name, date, application date",

Riza Sarraf: "immediately, immediately, if you could text me your email... I'll send you a photocopy of the passport... if we could get it in 1 day it would be immensely helpful, because all the work stopped there",

Onur Kaya: "okay, okay, he'll be going to China."

TK:2178508377 - 6/27/2013 1:24 p.m. the message sent by Onur Kaya to Riza Sarraf;

"kayao@ekonomi.gov.tr"

TK:2180775554 - 6/28/2013 4:08 PM Riza Sarraf – Onur Kaya conversation;

Riza Sarraf: "tell you something, **this Chinese Consulate is very busy, can't even get in to give a passport, I beg you to help, please**",

Onur Kaya: (*This thing, what happened to China, what happened with the Chinese Consulate, they wouldn't take him in, get that sped up right away*) "okay, coincidentally that friend is with us",

Riza Sarraf: "the man is unable to enter, please, help to resolve that",

Onur Kaya: "of course, of course, right away, right away, I'll tell him now."

TK:2193308047 - 07/05/2013 5:56 p.m. the message sent by Onur Kaya to Riza Sarraf;

"Visas are granted"

It is understood from the message that, Onur Kaya followed up on the visa process and informed Riza Sarraf of the result.

MONIES GIVEN AS BRIBES AND MATERIAL BENEFITS PROVIDED

Money and other material benefits sent to Zafer CAGLAYAN by Riza SARRAF can be classified as following as far as the investigative techniques are concerned;

1. The material benefits identified during the audio/electronic surveillance

- a. The material benefits identified through the audio/electronic surveillance as well as digital evidences before the date of 04/10/2013**

- b. The material benefits identified with audio/electronic/physical surveillance after 04/10/2013
- 2. The material benefits before the date of 04/10/2013 discovered (and in audio/digital surveillance mentioned retroactively) through the emails examined (digital evidences)

During the audio/electronic surveillances, it has been understood that the amount of the bribe monies that were sent to Zafer CAGLAYAN was based on a certain rate of Iran's monies transferred to Riza SARRAF's companies' account in Halk Bank; the money that was sent has been listed by Abdullah HAPPANI, that Riza SARRAF would get this updated and show it to Zafer CAGLAYAN during their meetings and this Excel list has been sent to Riza SARRAF's e-mail account by Abdullah HAPPANI.

Thereupon, following the related Court Decision¹⁹ the e-mail account belonging to Riza SARRAF named riza_sf@hotmail.com was examined on 04/17/2013;

CAG EUR.xlsx (On 03/29/2013, the email was sent from ahappani@hotmail.com)

CAG TRL.xlsx (On 03/29/2013, the email was sent from ahappani@hotmail.com)

CAG USD.xlsx (On 03/29/2013, the email was sent from ahappani@hotmail.com)

CAGGGGG.xlsx (on 04/16/2013, the e-mail was sent from ahappani@hotmail.com)

(“**CAG**” name is given considering Zafer Caglayan's name, however Zafer Çaglayan was bothered by that and requested to have the names of the files to be changed²⁰)

It's been understood that in the mentioned “Excel files”, the date, amount, cash currency and (if applicable) courier information of the monies, sent transfers, paid luxury watches and jewelry sent to Zafer CAGLAYAN between the dates of 03/19/2012 to 04/10/2013 have been archived (listed).

It has been understood that some of the money deliveries seen in this list have been previously identified during the audio/electronic surveillances, even though some of the monies were sent to Suleyman ASLAN, it was added under the bribes paid to Zafer CAGLAYAN.²¹ (*During the initial months they started paying Suleyman ASLAN's bribes, this amount would be deducted from the bribes paid to Zafer CAGLAYAN; later (during the audio/electronic surveillance), the bribes going to the individuals were kept in separate accounts*) For that reason, the bribes that went to Suleyman ASLAN will be excluded here and we will focus on the material benefits that were sent to Zafer CAGLAYAN.

¹⁹ 33. Criminal Court of Peace's decision dated 04/17/2013, Investigation No: 2012/120653 and Amended Job No ; 2013/242 numbered decision

²⁰ TK:2031539988 - 04/10/2013 3:45 p.m. Riza Sarraf to Abdullah Happani: “**E-MAIL IT TO ME, I'M GONNA SHOW IT TO THE BRO AND IT SAYS CAG THERE ... ERASE THE WORD CAG FROM THERE**”, in 04/10/2013 8:12 P.M. from Riza Sarraf to Abdullah Happani: “**CHANGE THE NAME OF THAT FILE AND SEND IT TO ME IT MAKES THE MAN PEEVED OF THAT WORD then send me another mail.**”

It is understood that Riza SARRAF and Zafer ÇAGLAYAN would get together to talk and in this particular meeting, he would present the breakdown of the bribes given to Zafer CAGLAYAN by Riza SARRAF until 04/10/2013 in Excel format, that Abdullah HAPPANI named the Excel files “CAG” inspired by Zafer CAGLAYAN's last name, however Zafer CAGLAYAN has been disturbed by the file name and that Riza SARRAF ordered Abdullah HAPPANI to change the name of that Excel file's name whereupon Abdullah Happani changed the name of the file to “CAGGGGG”.

²¹ See: TK:2008951726 - 3/29/2013 5:50 p.m. Riza Sarraf - Abdullah Happani

IMAGES FROM THE DIGITAL EVIDENCES

The view of the Excel file titled CAG EUR

Account of CAG [A/c 100658] A/c 100658					Period 01/01/2010 to 29/03/2013			
Tran.Date	Type	Number	Narration	FCy	Debit	Credit	Balance	Sign
Balance B/F								
19.Mar.12	PV	43843	CASH TO CAG	EUR	1.750.000,00		1.750.000,00	0,00 Dr
09.Nis.12	AD	16831	DUMAN	EUR	700.000,00		2.450.000,00	
16.Nis.12	PV	45398	CASH TO CAG	EUR	700.000,00		3.150.000,00	
01.May.12	PV	46164	CASH TO CAG	EUR	539.500,00		3.689.500,00	
07.May.12	PV	46497	CASH TO CAG	EUR	800.000,00		4.489.500,00	
25.May.12	PV	47593	CASH TO CAG	EUR	4.000.000,00		8.489.500,00	
06.Tem.12	PV	49926	CASH TO CAG	EUR	5.000.000,00		13.489.500,00	
06.Ağu.12	PV	51728	CASH TO CAG	EUR	4.000.000,00		17.489.500,00	
29.Ağu.12	PV	52956	CASH TO CAG	EUR	4.500.000,00		21.989.500,00	
11.Eyl.12	PV	53637	CASH TO CAG	EUR	2.000.000,00		23.989.500,00	
21.Eyl.12	PV	54237	CASH TO CAG	EUR	2.000.000,00		25.989.500,00	
15.Eki.12	PV	55164	CASH TO CAG	EUR	2.000.000,00		27.989.500,00	
12.Kas.12	PV	56231	CASH TO YUKARI	EUR	2.100.000,00		30.089.500,00	
17.Ara.12	PV	57636	CASH TO SULEYMAN	EUR	500.000,00		30.589.500,00	
11.Oca.13	PV	58613	CASH TO CAG	EUR	1.500.000,00		32.089.500,00	
11.Şub.13	AD	75023	GALERIA SAMI YUSUF TUTUS	EUR	97.000,00		32.186.500,00	
25.Şub.13	AD	75314	GALERI SAMI-YUSUF TUTUS	EUR	95.500,00		32.282.000,00	
05.Mar.13	AD	75495	GALERIA SAMI YUSUF TUTUS SON TAKSIT	EUR	71.600,00		32.353.600,00	
19.Mar.13	DBN	76040	SAATCI YUSUF R-1	EUR	200.000,00		32.553.600,00	

Image of the Excel File Named CAG TRL

Account of CAG [A/c 100658] A/c 100658					Period 01/01/2010 to 29/03/2013			
Tran.Date	Type	Number	Narration	FCy	Debit	Credit	Balance	Sign
31.Eki.12	AD	20639	SIMAY B.ASYA - MEHMET SENOL CAGLAYAN B.ASYA	TRL	2.465.000,00		2.465.000,00	Dr

Image of the Excel File Named CAG USD

Account of CAG [A/c 100658] A/c 100658					Period 01/01/2010 to 29/03/2013			
Tran.Date	Type	Number	Narration	FCy	Debit	Credit	Balance	Sign
Balance B/F								
25.Ara.12	AD	21869	SAATCI YUSUF	USD	209.480,00		209.480,00	
27.Ara.12	PV	57968	CASH TO CAG	USD	500.000,00		709.480,00	
07.Oca.13	AD	21870	SAATCI YUSUF	USD	204.740,00		914.220,00	
14.Oca.13	PV	58649	CASH PAID.TO CAG- SLM	USD	500.000,00		1.414.220,00	
28.Oca.13	AD	22222	GALRI YUSUF SAAATCI	USD	197.630,00		1.611.850,00	
11.Şub.13	AD	75023	GALERIA SAMI YUSUF TUTUS	USD	60.000,00		1.671.850,00	
18.Şub.13	PV	75054	CASH TO CAG	USD	400.000,00		2.071.850,00	
25.Şub.13	AD	75314	GALERI SAMI-YUSUF TUTUS	USD	58.000,00		2.129.850,00	
22.Mar.13	AD	75880	LIDA TAS	USD	2.012.900,00		4.142.750,00	
27.Mar.13	AD	75975	LIDA-TAS ICIN	USD	2.684.011,00		6.826.761,00	

Image of the Excel File Named CAGGGGGG EUR

Statement of Account							
Account of XXXX Account 100658				Period From 01/01/2010 to 10/04/2013			
Tran.Date	Value Date	Type	Number	Narration	Fcy	Debit	Credit
19/03/2012	19/03/2012	PV	43843	CASH TO UMIT	EUR	1,750,000.00	Dr
04.09.2012	04.09.2012	AD	16531	CASH TO DUMAN	EUR	700,000.00	2,450,000.00 Dr
16/04/2012	16/04/2012	PV	45398	CASH TO UMIT	EUR	700,000.00	3,150,000.00 Dr
05.01.2012	05.01.2012	PV	46164	CASH TO UMIT	EUR	539,500.00	3,689,500.00 Dr
05.07.2012	05.07.2012	PV	46497	CASH TO UMIT	EUR	800,000.00	4,489,500.00 Dr
25/05/2012	25/05/2012	PV	47593	CASH TO UMIT	EUR	4,000,000.00	8,489,500.00 Dr
07.06.2012	07.06.2012	PV	49926	CASH TO UMIT	EUR	5,000,000.00	13,489,500.00 Dr
08.06.2012	08.06.2012	PV	51728	CASH TO UMIT	EUR	4,000,000.00	17,489,500.00 Dr
29/08/2012	29/08/2012	PV	52956	CASH TO SADIK	EUR	4,500,000.00	21,989,500.00 Dr
09.11.2012	09.11.2012	PV	53637	CASH TO SADIK	EUR	2,000,000.00	23,989,500.00 Dr
21/09/2012	21/09/2012	PV	54237	CASH TO SADIK	EUR	2,000,000.00	25,989,500.00 Dr
15/10/2012	15/10/2012	PV	55164	CASH TO SLMN	EUR	2,000,000.00	27,989,500.00 Dr
11.12.2012	11.12.2012	PV	56231	CASH TO SADIK	EUR	2,100,000.00	30,089,500.00 Dr
01.11.2013	01.11.2013	PV	58613	CASH TO SADIK	EUR	1,500,000.00	31,589,500.00 Dr
19/01/2013	19/01/2013	DBN	76040	SAATICI YUSUF	EUR	200,000.00	31,789,500.00 Dr

Note: The majority of the Excel spreadsheets named CAGGGGGG EUR and CAG EUR are the repetition of each other, and the dates in the excel files were entered in the format of Day/Month/Year. Month.Day.Year or Day.Month(in Writing).Year.

1. The material benefits identified during the audio/electronic surveillance

a. The material benefits identified through the audio/electronic surveillance as well as digital evidences before the date of 04/10/2013

NO	TYPE	DATE	SENT TO	COURIER	AMOUNT	TYPE
1	PV	Sept.21.12	CASH TO CAG	CASH TO SADIK	2,000,000.00	EUR
2	AD	Oct.31.12	SIMAY B.ASYA - MEHMET SENOL CAGLAYAN B.ASYA		2,465,000.00	TL
3	PV	Nov.12.12	CASH TO YUKARI	CASH TO SADIK	2,100,000.00	EUR
4	PV	Jan.11.13	CASH TO CAG	CASH TO SADIK	1,500,000.00	EUR

The money submissions prior to the date of 04/10/2013 have both been found out during the audio/electronic surveillance and have been verified through the digital evidences.

b. The material benefits identified with audio/electronic/physical surveillance after 04/10/2013

NO	DATE	SENT TO	COURIER	AMOUNT	TYPE
1	08/30/2013	ZAFER CAGLAYAN	SADIK-A.MURAT OZIS*KAAN CAGLAYAN	2,000,000.00	EUR
2	08/30/2013	ZAFER CAGLAYAN	SADIK-A.MURAT OZIS*KAAN CAGLAYAN	2,000,000.00	USD
3	08/30/2013	ZAFER CAGLAYAN	SADIK-A.MURAT OZIS*KAAN CAGLAYAN	1,500,000.00	TL
4	9/25/2013	ZAFER CAGLAYAN - WATCH FROM GENEVA	MURAT YILMAZ	300,000.00	FRC
5	9/27/2013	ZAFER CAGLAYAN - PIANO	UMUT BAYRAKTAR	37,500.00	

2. Material benefits identified through e-mail account review (digital evidences) before 04/10/2013

MATERIAL BENEFITS RECORDED IN THE EXCEL FILE AS OF 04/10/2013

NO	TYPE	DATE	SENT TO	WITH WHOM (COURIER)	AMOUNT	TYPE
1	PV	Mar.19.12	CASH TO CAG	CASH TO UMIT	1,750,000.00	EUR
2	AD	Apr.09.12	DUMAN	CASH TO DUMAN	700,000.00	EUR
3	PV	Apr.16.12	CASH TO CAG	CASH TO UMIT	700,000.00	EUR
4	PV	May.01.12	CASH TO CAG	CASH TO UMIT	539,500.00	EUR
5	PV	May.07.12	CASH TO CAG	CASH TO UMIT	800,000.00	EUR
6	PV	May.25.12	CASH TO CAG	CASH TO UMIT	4,000,000.00	EUR
7	PV	July.06.12	CASH TO CAG	CASH TO UMIT	5,000,000.00	EUR
8	PV	Aug.06.12	CASH TO CAG	CASH TO UMIT	4,000,000.00	EUR
9	PV	Aug.29.12	CASH TO CAG	CASH TO SADIK	4,500,000.00	EUR
10	PV	Sept.11.12	CASH TO CAG	CASH TO SADIK	2,000,000.00	EUR
11	PV	Sept.21.12	CASH TO CAG	CASH TO SADIK	2,000,000.00	EUR
12	AD	Oct.31.12	SIMAY B.ASYA - MEHMET SENOL CAGLAYAN B.ASYA		2,465,000.00	TL
13	PV	Nov.12.12	CASH TO YUKARI	CASH TO SADIK	2,100,000.00	EUR

14	AD	Dec.25.12	YUSUF THE WATCH SELLER		209,480.00	USD
15	AD	Jan.07.13	YUSUF THE WATCH SELLER		204,740.00	USD
16	PV	Jan.11.13	CASH TO CAG	CASH TO SADIK	1,500,000.00	EUR
17	AD	Jan.28.13	GALRI YUSUF SAAATCI		197,630.00	USD
18	AD	Feb.11.13	GALERIA SAMI YUSUF TUTUS		97,000.00	EUR
19	AD	Feb.11.13	GALERIA SAMI YUSUF TUTUS		60,000.00	USD
20	AD	Feb.25.13	GALERI SAMI-YUSUF TUTUS		95,500.00	EUR
21	AD	Feb.25.13	GALERI SAMI-YUSUF TUTUS		58,000.00	USD
22	AD	Mar.05.12	GALERIA SAMI YUSUF TUTUS LAST PAYMENT		71,600.00	EUR
23	DBN	Mar.19.13	YUSUF THE WATCH SELLER	YUSUF THE WATCH SELLER R-1	200,000.00	EUR
24	AD	Mar.22.13	LIDA STONE		2,012,900.00	USD
25	AD	Mar.27.13	LIDA- FOR THE STONE		2,684,011.00	USD

* Yellow sections are also determined through audio/electronic surveillances.

** Cash To CAG : It is understood that it connotates the cash sent to Zafer CAGLAYAN

*** AD is evaluated as the payments made through bank transfers

**** PV is evaluated to be the cash material benefits provided

*****25. The stone payment has been canceled in the section, instead, it's been understood that a stone was purchased valued at 2,024,000.00 Dollars.

- Since it was understood that some of the accounts were repeated in the files (except those which are sent to Suleyman ASLAN) they're listed below. Within this context;

In the digital documents (in the Excel files) **Total** (along with technical detections)

30,053,600.00 Euros (29,589,500.00 cash paid + 464,100.00 for the luxury watch)

4,766,750.00 Dollars (4,036,900.00 For the Stone + 729,850.00 Watch)

2,465,000.00 TL

- After the date of 04/10/2013 **Total** (Except those in the Excel)

2,000,000.00 Euros

2,000,000.00 Dollars

1,500,000.00 TL

300 Thousand Swiss Francs

The second payment of the Piano: It is 37,500 however since the currency is not known, it will not be added to the total.

TOTAL: **32,053,600.00 (Thirty Two Million ...) EUROS**
6,766,750.00 (Six Million Seven Hundred ...Thousand ...) DOLLARS
3,465,000.00 (Three Million Four Hundred...Thousand ...) DOLLARS
300,000.00 (Three Hundred Thousand ...) SWISS FRANCS

The actions showing the delivery of the monies and the material benefits subject to the bribes, are going to be classified and examined based on the investigation technique and material benefit's type.

Accordingly, the cash deliveries made to Economy Minister Zafer CAGLAYAN by Riza SARRAF are going to be classified as those identified after 04/10/2013 through audio/electronic and physical surveillance, and those prior to 04/10/2013 and before audio/electronic surveillance (determined from the Excel and the later conversations),

The other material benefits are classified and will be described as the delivery of the luxury watch, the delivery of the watch identified through audio/technical and physical surveillance, delivery of the precious stone and the delivery of the piano.

(A)

MONEY DELIVERIES AFTER THE DATE OF 04/10/2013 IDENTIFIED THROUGH AUDIO/ELECTRONIC AND PHYSICAL SURVEILLANCE

MONEY DELIVERY - 1

The 2 Million Dollars, 2 Million Euros and 1.5 Million Turkish Liras Sent on 08/30/2013

In the studies conducted;

TK.2284137393 - 08/26/2013 12:24 p.m. Onur Kaya – Riza Sarraf conversation;

Onur Kaya: “Mr. Riza, I'm bothering you for this thing, this, this, though I called you yesterday evening but uh, the place wasn't clear, **tomorrow at 3 thirty at the ministry, in his office**”, Riza Sarraf.” **Mr. Egemen is also the same**”, Onur Kaya: “**yes, he's also coming**… yes, yes, yes, at our Ministry of Economy”, Riza Sarraf: “your, your ministry.”

TK.2286341376 - 8/27/2013 3:43 p.m. Onur Kaya – Riza Sarraf conversation;

Onur Kaya: “Mr. Riza, how many minutes do you have”, Riza Sarraf: “did our ministers arrive?”, Onur Kaya: “oh, we're about to enter, we're coming to the ministry”, Riza Sarraf: “I came, I'm at the ministry”, Onur Kaya: “in that case, go up to my 2nd floor.”

[PAGES OMITTED]

Onur Kaya: "I called because maybe they need to make preparations at home, when would that thing leave today?", Riza Sarraf: "**it'll come tomorrow**", Onur Kaya: "do you mean it's leaving tomorrow or it'll be in Ankara tomorrow?", Riza Sarraf: "well, let me ask now, and have our guys call Mr. Emrah."

TK:2337282614 - 9/25/2013 2:08 PM Riza Sarraf – Onur Kaya conversation:

Onur Kaya: "they're asking for that thing, is there anyone I need to get in touch with? So that I can organize this", Riza Sarraf: "there is 0530 967...46 85 yes, Mr. Umut."

TK:2337336137 - 9/25/2013 2:34 PM the message sent by Umut Bayraktar to Riza Sarraf; **"Mr. Riza, Mr. Minister's private secretary called, they wanted the piano for Friday, just FYI."**

TK:2339851032 - 9/26/2013 7:50 PM the message sent by Umut Bayraktar to Riza Sarraf; **"Mr. Riza, the piano is on its way, it'll be assembled there tomorrow afternoon at 2:00 p.m."**

When the conversations and messages are examined it is understood that per Zafer Caglayan's request and Riza Sarraf's instructions, the Piano which had 37,500 ??? left in payment would be delivered to Zafer Caglayan's home on 09/27/2013. The piano to be sent would be overseen by the Private Secretary Onur Kaya just as in the other material benefits.

(F-2-b)

THE EVENTS RELATED TO THE BRIBERY RELATIONSHIP OF THE ORGANIZATION UNDER THE LEADERSHIP OF RIZA SARRAF WITH MUAMMER GULER AND HIS GROUP

In this section, we're going to include the development of the bribery relationship between the organization under the leadership of Riza SARRAF and Interior Minister Muammer GULER and the group he's leading; among these activities the roles of primarily Riza SARRAF and Baris GULER, as well as the roles of the organization managers Abdullah HAPPAANI, Ozgur OZDEMIR, Hikmet TUNER and each material benefits' procurement and what is done in return in detail will be examined.

The material benefits provided by Riza SARRAF and the fulfilled activities by Muammer GULER and his group in exchange of these material benefits can be briefly outlined as below;

Actions Performed in lieu of the Material Benefits

1. Per Riza SARRAF's requests, granting Turkish citizenships to Iranian national organization member suspects and their relatives through exceptional ways.
2. Having the Police Chief Orhan INCE transferred (exiled) from Istanbul who has bad blood with Riza SARRAF and reported the irregularities
3. Determining the Ministry Representative to assign to the Sarkuysan Inc.'s General Assembly Meeting through the Governor per Riza SARRAF's request, making attempts to win the company's management by Riza SARRAF
4. Granting Riza SARRAF's vehicles the privileges to use the emergency lane and exemption from being stopped
5. Assigning a Police Officer Protection for Riza SARRAF
6. Preventing the news of Riza SARRAF's irregularities being published in the press
7. In order to overcome the difficulties experienced by the frontal companies used by Riza SARRAF in China by the banks, having the Ministry to write a reference letter on behalf of these companies

8. Opposition to the judicial works and conducting search to see if there are any judicial or investigative works in progress about Riza SARRAF

Provided Material Benefits

Money Delivery - 1:	04/13/2013	800,000.00 Dollars
Money Delivery - 2:	04/16/2013	30,000.00 Dollars (or 700,000) ²⁹
Money Delivery - 3:	4/25/2013	300,000.00 Dollars
Money Delivery - 4:	5/24/2013	400,000.00 Dollars
Money Delivery - 5:	6/5/2013	30,000.00 Dollars
Money Delivery - 6:	7/2/2013	35,000.00 Dollars
Money Delivery - 7:	7/19/2013	200,000.00 Dollars
Money Delivery - 8:	8/6/2013	35,000.00 Dollars
Money Delivery - 9:	8/16/2013	200,000.00 Dollars
Money Delivery - 10:	9/6/2013	25,000.00 Dollars
Money Delivery - 11:	9/10/2013	200,000.00 Dollars
Money Delivery - 12:	9/13/2013	200,000.00 Dollars
Money Delivery - 13:	10/09/2013 <i>(Debt payment for Ruchan BAYAR)</i>	200,000.00 Dollars
Money Delivery - 14:	10/25/2013	3,500,000.00 Dollars
Money Delivery - 15:	5/6/2013	30,000.00 Dollars

TOTAL : Bribes: 5.800.000.00 Dollars + Consultancy: 185 +

Note: Money Delivery-13; The 200,000.00 Dollars related to Ruchan BAYAR's debt to Muammer GULER has not been evaluated within the scope of the bribe)

ESTABLISHING THE BRIBERY RELATIONSHIP AND THE AGREEMENT

Right after Muammer GULER became a Minister, Riza SARRAF made a goal to develop a bribery relationship with Muammer GULER; he was in the opinion that this relationship he would be developing would "*add strength to his strength*", with these plans, through Yasar AKTURK he met Muammer GULER and within the first meeting, he reached the bribery agreement. A short time after the meeting, through Muammer GULER's son Baris GULER's intermediation and follow-up, they started actualizing the bribery activities.

It is understood that right after the news published about Muammer GULER becoming the Interior Minister, Riza SARRAF targeted to use the family relationship one of the organization managers Ruchan BAYAR had with Muammer GULER.

TK:1888176608 - 1/24/2013 6:52 p.m. Riza Sarraf – Ruchan Bayar conversation;
Riza Sarraf: "Congratulations, good luck ... what kind of a feeling is it to be the nephew of the Interior Minister? ... when are you getting me an appointment? ... congratulations to us all, I'm gonna say something, **WE NOW ADDED POWER TO OUR POWER**", Ruchan Bayar: "I swear, it's an unbelievable power", Riza Sarraf: "what kind of a person is he? ... **IS HE LIKE MINDED WITH ME?** just tell me that", Ruchan Bayar: "exactly", Riza Sarraf: "**OF COURSE HE CAN MAKE CONNECTIONS TO CHINA FROM HERE**", Ruchan Bayar: "I swear, he can make connections with any place brother. I mean he was making connections when he was the governor. He had connections with all over the world, you know, he was meeting with all the

²⁹ There isn't a clear determination as to how much money has been given in this money delivery, it will be indicated if it's determined after examining the evidences.

governors... this is really great", Riza Sarraf: "Look, I'm gonna say something, **OUR BUSINESS IS LOW**, I'm gonna say something **THE INTERIOR MINISTER SHOULD TAKE CARE OF MY BROTHER'S CITIZENSHIP ISSUE**", Ruchan Bayar: "yeah yeah, we'll take care of it, we'll take care of it, we'll take care of it."

If we were to examine the 3 main issues of the meeting:

*Riza Sarraf described the relationship he was going to cultivate with Muammer Guler as "**IT ADDED STRENGTH INTO OUR STRENGTH**". After Zafer Caglayan and Egemen Bagis, it was suggested that he would develop a relationship with a minister; purchasing the public force has been seen a strength by the organization's leader which is exemplary to show the gravity of the bribery activities.*

*The form of question asked by Riza Sarraf was, "**IS HE LIKE MINDED WITH ME**" in an attempt to determine whether he was inclined for financial gains. Because in a different meeting with Ruchan Bayar about bribing the Chinese bank officials the following conversation passed between the aforementioned individuals (TK:1936434637 - 02/19/2013 18:44) Riza Sarraf: "(have) you met with the manager yourself", Ruchan Bayar: "I have", Riza Sarraf: "**IS HE LIKE MINDED?**", Ruchan Bayar: "**HE IS**" Riza Sarraf: "**feed him, feed him, feed him, did you grease his hands?**", Ruchan Bayar: "yea, we greased **the hands of the individual who introduced us**", Riza Sarraf: "**you know that no one would do (work) without having his hands greased**", Ruchan Bayar: "Yeah, but when you grease them too much, then they get wild brother, then the business that could get done, doesn't happen". This shows that the expression "like-minded" is used for the individuals who are inclined to receive bribery. Thus, the above conversation shows that Reza Sarraf intended to establish a material benefits relationship with Muammer Guler before he met him in person.*

*The speech where they say, "**the business is low**" "**HE CAN MAKE CONNECTIONS IN CHINA**" and "**SO, INTERIOR MINISTER, YOU CAN TAKE CARE OF MY BROTHER'S CITIZENSHIP ISSUE**" corresponds to the details in the actions section which are acts expected to be done in compensation for the bribes. In order to resolve the difficulties they've faced by the Chinese banks for the frontal transactions, a Reference Letter was prepared on behalf of Muammer Guler and Riza Sarraf's older brother who is one of the managers of the organization Mohammed ZARRAB has been given Turkish Citizenship through exceptional ways.*

In summary, this conversation that took place shortly after Muammer Guler became a minister, the codes of the bribery relationship that Riza Sarraf was to develop with Muammer Guler can be clearly seen.

In continuation, TK:2022248889 - 04/05/2013 4:57 p.m. Riza Sarraf – Yasar Akturk conversation: Yasar Akturk: "the guy was going to Ankara, he got on right now, if it's possible, he's expecting you tomorrow, sir. Let me tell him, he's working tomorrow, he's working right now as well as the office **he's waiting for you, but speak to Baris...Baris has left now, he's in the airplane, he'll land in an hour**", Riza Sarraf: "tomorrow or the next day?", Yasar Akturk: "**they're both waiting for you at his station ...let's inform him, whatever time you're available ...I spoke to him later, you understand, how shall I put this, I'm handling you with kids' gloves, anyway, go take care of your business.**"

It is understood from the conversation that Yasar Akturk got in touch with Muammer Guler and his son Baris Guler and became the intermediary to introduce them to one another.

TK:2022739672 - 4/5/2013 8:35 PM Yasar Akturk – Riza Sarraf conversation;

Yasar Akturk: "on Sunday afternoon 12, after 12 they're expecting you, at 12, you have Baris's phone number, right? ... **I have Baris' phone number, I'm calling Baris right now**", Riza Sarraf:

“okay, when I get up on Sunday, uh, I'll get on the plane, I'm flying with my own plane anyway”, Yasar Akturk: “I talked to him, he came and I spoke to him ...okay, you tell him later **TALK TO HIM ABOUT EVERYTHING.**”

It is understood from the conversation that, when Yasar Akturk said "TALK TO HIM ABOUT EVERYTHING" and in the previous conversation when he said "I'M HANDLING YOU WITH KIDS' GLOVES...GO TAKE CARE OF YOUR BUSINESS", indicates that he intermediated in Riza Sarraf's meeting with Muammer Guler for certain transactions and requests.

TK.2025424048 - 4/7/2013 12:47 p.m. Baris Guler – Riza Sarraf conversation;

Riza Sarraf: “I'm here, uh ...I mean I can be at the his station at about one thirty but however you wish me to do”, Baris Guler: “okay, okay, will do, it'd be fine if it's at one thirty, okay, I'm telling the friends then.”

TK:2025438958 - 4/7/2013 12:56 p.m Yasar Akturk – Riza Sarraf conversation;

Riza Sarraf: “I'm in Ankara now uncle Yasar... I said at 1 thirty, it was at 2 but I got it for 1 thirty”, Yasar Akturk: “okay dear, please give my regards and respects.”

It is understood from the conversations that Riza Sarraf was going to be at Muammer Guler's office at 1:30 p.m. and that Baris Guler would be in that meeting.

Immediately after this initial meeting between Riza Sarraf, Muammer Guler and Baris Guler:

TK:2025584363 - 4/7/2013 2:26 p.m. Riza Sarraf – Yasar Akturk conversation:

Yasar Akturk: “**how did it go? was it good?**”, Riza Sarraf: “thank you, it was very good, he sent his regards”, Yasar Akturk: “thank you”, Riza Sarraf: “THEY SAID TO MAKE IT 1 AND A HALF ... I have a bit of a problem, I'm requesting that from you if possible, I told him, your wish is my command”, Yasar Akturk: “very good, when Nese comes here **we'll talk private**”, Riza Sarraf: “Yes, I mean he was very happy, let me tell you”, Yasar Akturk: “of course, of course, of course... he's been my friend for 30 years, I can't begin to tell you.”

It can derived from the conversation that Riza Sarraf's initial face to face meeting with Muammer Guler (first meeting) went very well, (it was clearly understood from the other conversations that he was going to make demands), that it was also well understood that MUAMMER GULER ASKED FOR \$1,500,000.00 (One and a half million Dollars). With that (information) Yasar Akturk suggested a private, face-to-face meeting instead of a phone conversation.

When we examine the actions within the subject matter talks and -as it's recounted in the actions section- along with this initial meeting, the bribery relationship between Riza SARRAF and Muammer GULER has started; it's based on the agreement (they've reached) during their face-to-face meeting.

Along with the financial gains to be provided to Muammer GULER, an agreement has been reached that Baris GULER would be the intermediary to this agreement and to the bribery agreement under the title of "*Consultant*". So, as it will be explained in the following actions, Baris GULER will be organizing (make it continue) the intermediary actions between Riza SARRAF and his father Muammer GULER as well as receive monetary gains from Riza SARRAF due to this relationship.

Upon this agreement, Riza SARRAF started researching what kinds of work he could get the Interior Ministry resolve for him. Such as:

TK:2033258429 - 4/11/2013 2:00 PM Riza Sarraf – Mustafa Kose conversation:

Riza Sarraf: “**YOU KNOW THOSE EMERGENCY TRIPS WE HAVE TO TAKE, DON'T YOU THINK ALL MY PROBLEMS WOULD BE RESOLVED IF I WERE TO GET A**

POLICE OFFICER ASSIGNED TO ME AS PROTECTION?”, Mustafa Kose: “**if you can get that, if you can get that, it would be resolved**”, Riza Sarraf: “well, what would be the conditions and justifications for this and who would approve this and give authorization?”, Mustafa Kose: “**YOU NEED TO RESOLVE IT WITH THE MR. MINISTER**”, Riza Sarraf: “alright, okay, meaning, if he was to ask for it tomorrow would it work?”, Mustafa Kose: “hundred percent”, Riza Sarraf: “**I'LL TELL MR. MINISTER MYSELF** tell him that I have exports, commerce etcetera, risky business, we're afraid, you know … after that, I'll be going to the protocols **WE LOSE TIME IN TRAFFIC** like this”, Mustafa Kose: “**I think you shouldn't even bring up the traffic, because traffic is only the appetizer**”, Riza Sarraf: “alright, would it work if he wanted?”, Mustafa Kose: “it would work if he wanted it, but it won't be possible any other way”, Riza Sarraf: “**I'LL REQUEST IT OF THE MR. MINISTER** … I'll first talk to Mr. Minister, then I'd visit our honorable governor here”, Mustafa Kose: “when you tell Mr. Minister, he would tell both the governor as well as the Police Chief, he'd tell them and they would evaluate and I think they'd give one … it would happen with Mr. Minister's orders, he's just signing it”, Riza Sarraf: “you know the highway patrol would detour, and stop, this and that hassle, can they go from anywhere … I mean **EMERGENCY LANE, THIS THAT OR THE OTHER, CAN THEY GO EVERYWHERE** then”, Mustafa Kose: “yeah, of course they can, they're cops in the end, is there any place that police can't go?”, Riza Sarraf: “do we become something official when that's present with us …when he's with us?”, Mustafa Kose: “well of course, exactly, you'd be official but you must definitely speak with Mr. Minister, if you don't talk to Mr. Minister, this wouldn't work”, Riza Sarraf: “**no, of course I'm gonna talk to Mr. Minister, there are no problems with me talking to him.**”

It is understood from the conversation that Riza Sarraf started researching what else he could request from Interior Minister Muammer Guler (other than citizenship and connections with China), within this context he planned on requesting POLICE BODYGUARD and RIGHT TO USE THE EMERGENCY LANE. After this conversation, Riza SARRAF went to Ankara to Zafer CAGLAYAN's son's wedding and had a meeting with Muammer GULER once again and it is understood from the below conversation that he talked to him about getting the Police Officer Bodyguard and Utilizing the Emergency Lane.

TK:2035976907 - 4/12/2013 7:38 p.m. Riza Sarraf – Baris Guler conversation;

Riza Sarraf: "I'm in Ankara... are we going back together in the evening?", Baris Guler: "of course, of course, of course."

It is understood from the conversation that Riza SARRAF and Baris GULER would travel together to come to Istanbul.

PHYSICAL SURVEILLANCE WORKS

Upon discovering through the audio/electronic surveillance works; on 4/12/2013 at: 11:55 p.m. Riza SARRAF and Baris GULER would came to Istanbul Ataturk Airport with a private jet and they would be landing to the Civil Aviation section;

On 4/12/2013 at around 11:45 p.m. the physical surveillance works has started at the Ataturk Airport Civil Aviation section located in the Bakirkoy District. On 04/13/2013 at around 12:13 a.m. **it has been observed that the individuals named Riza SARRAF and Baris GULER have arrived** through the passenger side.

[PAGES OMITTED]